



U.S. Department of Justice

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Molly C. Dwyer, Esquire
Clerk, United States Court of Appeals
For the Ninth Circuit
P.O. Box 193939
San Francisco, CA 94119-3939

July 10, 2014

Re: Boardman v. Commissioner of Internal Revenue
(9th Cir. - No. 13-15022)

Dear Ms. Dwyer:

This letter responds to the appellant’s letter of July 7, 2014, sent pursuant to Fed. R. App. P. 28(j), and informing the Court of the recent Supreme Court decision in *Burwell v. Hobby Lobby Stores, Inc.*, __ U.S. __, 2014 WL 2921709 (June 30, 2014).

In this case, appellant sought an order enjoining the Government from following its normal tax collection procedures and directing the Government to create new procedures tailored to collecting taxes from, and settling disputes with, “taxpayers who refuse to pay taxes because of conscience or religion.” The District Court held that the relief appellant sought was barred by the Anti-Injunction Act, 26 U.S.C. § 7421(a).

In her letter, appellant contends that, under *Hobby Lobby*, the Government is required by the Religious Freedom Restoration Act of 1993 (RFRA), 42 U.S.C. § 2000bb *et seq.*, to make accommodations for the refusal of a taxpayer, such as herself, “to make tax payments for war.”

To the contrary, to the extent that *Hobby Lobby* has any bearing on the instant case, it supports the Government’s position. In *Hobby Lobby*, the Court held that the contraceptive mandate of the Patient Protection and Affordable Care Act of 2010, 124 Stat. 119, violates RFRA. As the Court expressly noted in its opinion, however, “[r]ecognizing exemptions from the contraceptive mandate is very different” from “allowing taxpayers to withhold

a portion of their tax obligations on religious grounds.” *Hobby Lobby, Inc.*, 2014 WL 2921709, *26, Slip op. at 47. The latter, the Court observed “would lead to chaos.” *Ibid.* The Court further stated that “there simply is no less restrictive alternative to the categorical requirement to pay taxes.” *Ibid.*

Accordingly, the *Hobby Lobby* decision does not support appellant’s position in this case, and, as we discussed in our answering brief, relief from the Anti-Injunction Act is not provided by the Religious Freedom Restoration Act.

Sincerely,

s/ *Randolph L. Hutter*

RANDOLPH L. HUTTER
Attorney for the Appellee

CERTIFICATE OF SERVICE

I hereby certify that on July 10, 2014, I electronically filed the foregoing response pursuant to Fed. R. App. P. 28(j) with the Clerk of the Court for the United States Court of Appeals for the Ninth Circuit by using the appellate CM/ECF system.

I certify that all participants in the case are registered CM/ECF users and that service will be accomplished by the appellate CM/ECF system.

s/ Randolph L. Hutter
Randolph L. Hutter
Attorney for the Appellee