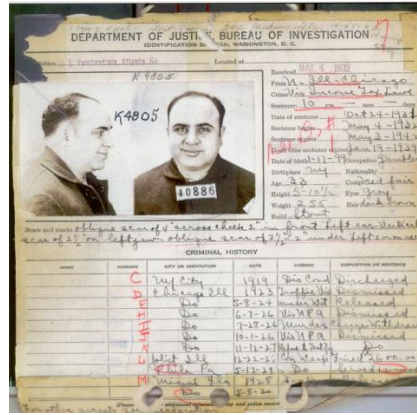


0. A SMOKING GUN - Story Preface
1. CHICKAGOU
2. A DOMESTIC PROBLEM
3. POPULAR PROHIBITION-ERA SONGS
4. PROHIBITION BECOMES LAW
5. ORGANIZED CRIME BEGINS IN CHICAGO
6. CHICAGO'S EARLY CRIME BOSSES
7. GANGSTER ASSASSINS
8. MOONSHINE AND BOOTLEGGERS
9. AL CAPONE AND THE OUTFIT
- 10. A SMOKING GUN**
11. CAPONE GOES DOWN
12. FRANK NITTI - THE ENFORCER
13. JOHN AND CONNOR ROONEY
14. PERDITION, MICHIGAN
15. WHAT ABOUT THOSE GUNS?



This image depicts an FBI document which shows both Al Capone and the various criminal charges which had been brought against him before his income-tax evasion trial in 1931. On the lower-right side of the document, we see that Capone was able to avoid actual prosecution for most of the charges. Click on the image for a better view. Online via FBI.

Capone supposedly once said:

The income tax law is a lot of bunk. The government can't collect legal taxes from illegal money.

Turns out the government could - and did. The 1927 "Sullivan Ruling" provided the basis for it. Manny Sullivan, a bootlegger, had to pay taxes on his illegal bootlegging profits. In *United States v. Sullivan*, 274 US 259 (1927), Justice Oliver Wendell Holmes, on behalf of a unanimous U.S. Supreme Court, wrote:

We see no reason...why the fact that a business is unlawful should exempt it from paying the taxes that if lawful it would have to pay.

Too bad for Big Al that his lawyers and accountants didn't protect him on the "little things" like they had on the big ones. As Frank Wilson sifted through pages of documents, he accidentally found a "smoking gun."

Prepared by the outfit's accountants, the cash receipts ledger showed net profits from a gambling house. More importantly, Capone's name was on the paper. It was enough evidence to charge "the boss" with income tax evasion, among other things.

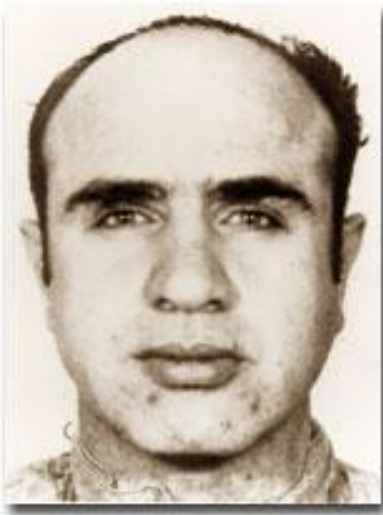
Capone, and his "Roaring Twenties" decade, were nearing their end.

See [Alignments to State and Common Core standards for this story online at:](http://www.awesomestories.com/asset/AcademicAlignment/A-SMOKING-GUN-Road-to-Perdition)

<http://www.awesomestories.com/asset/AcademicAlignment/A-SMOKING-GUN-Road-to-Perdition>

See [Learning Tasks for this story online at:](http://www.awesomestories.com/asset/AcademicActivities/A-SMOKING-GUN-Road-to-Perdition)

<http://www.awesomestories.com/asset/AcademicActivities/A-SMOKING-GUN-Road-to-Perdition>

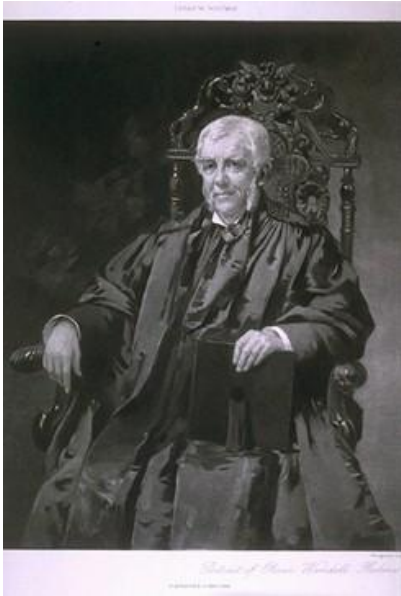


Capone Photo

Image online, courtesy Wikimedia Commons.

PD

View this asset at: <http://www.awesomestories.com/asset/view/Capone-Photo>



Justice Oliver Wendell Holmes

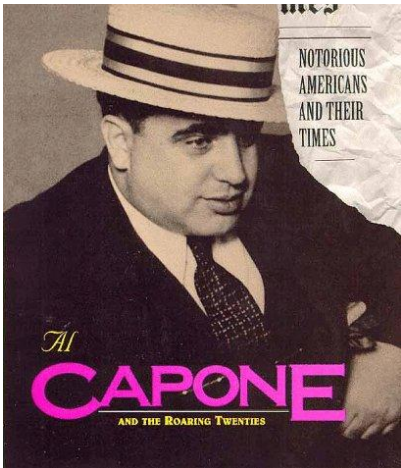
Original photo by Harris & Ewing. Library of Congress image LC-USZ62-47817.

Online, courtesy Library of Congress.

PD

View this asset at:

<http://www.awesomestories.com/asset/view/Justice-Oliver-Wendell-Holmes0>

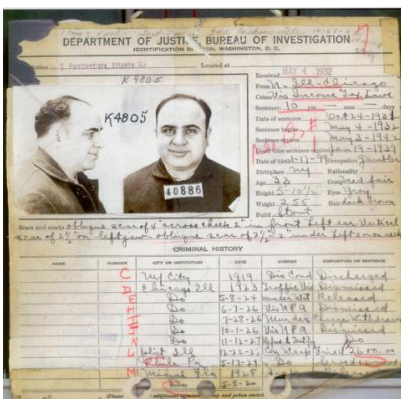


Al Capone and the Roaring Twenties

Image online, courtesy [barnesandnoble.com](http://www.barnesandnoble.com) website.

View this asset at:

<http://www.awesomestories.com/asset/view/Al-Capone-and-the-Roaring-Twenties>



A SMOKING GUN

View this asset at: <http://www.awesomestories.com/asset/view/A-SMOKING-GUN>

