

**03-725 PASQUANTINO, ET AL. V. UNITED STATES**

Ruling below: CA4, 336 F.3d 321 (4<sup>th</sup> Cir. 2003)

**QUESTION PRESENTED:**

Whether the federal wire fraud statute (18 U.S.C. § 1343) authorizes criminal prosecution of an alleged fraudulent scheme to avoid payment of taxes potentially owed to a foreign sovereign, given the lack of any clear statement by Congress to override the common law revenue rule, the interests of both the Legislative and Executive Branches in guiding foreign affairs, and this Court's prior rulings concerning the limited scope of the term "property" as used in the wire fraud statute.

CERT. GRANTED: 4/5/04