

**Not for Murder, Not for Racketeering,  
But for... Tax Evasion!**

# The Man Who Brought Al Capone Down

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“They can’t collect legal taxes from  
illegal money.” – Alphonse Capone

*Eliot Ness suffered several assassina-  
tion attempts, but nothing could deter  
him from his campaign for justice. Read  
how this brave man ignored death  
threats and promises of wealth in his  
crusade to bring down the organized  
crime gangs that controlled Chicago.*

After one year from the ratification of this article the manufacture, sale, or transportation of intoxicating liquors within, the importation thereof into, or the exportation thereof from the United States and all territory subject to the jurisdiction thereof for beverage purposes is hereby prohibited.

—18<sup>th</sup> Amendment to the US Constitution

From 1920 to 1933, the production, sale and import of intoxicating beverages for consumption purposes were illegal under Constitutional law. This period, known as the Prohibition Era, became infamous—though largely unfairly so—as a time when law enforcement was weakened by the impossibility of enforcing an unpopular law.

There are numerous reasons why Prohibition in the United States gained momentum and popularity. Genuine concern that alcohol increased immoral behavior and fueled crime conflated with political agendas not necessarily in the public's best interest, including anti-immigrant, anti-Catholic and anti-Semitic sentiments. (See *Zman* #2, Nissan 5770/March 2010, for more on this topic and on how the religious Jewish community dealt with Prohibition.) Drinking was increasingly characterized as an absolute evil that a respectable—especially religious—person should avoid entirely. The turmoil brought on by World War I increased the public's interest in removing what was deemed a harmful vice from society. By the time the 18<sup>th</sup> Amendment was ratified on January 16, 1919, it was strongly supported by a vast majority of the population.

It wasn't until the late 1920s that public opinion began to shift. The impossible time that law enforcement officials had in enforcing Prohibition was only one of the reasons. Society had changed and people seemed no longer as concerned about the dangers of alcohol.

It is undeniably true that a new class of crime was created by Prohibition. In addition, the American lexicon has been forever

enriched with new terms such as speakeasy, moonshine and bootlegger. Nevertheless, the average consumption of alcohol by the typical law abiding citizen dropped nearly two-thirds during Prohibition. The majority of Americans respected the law and stood behind it. Although a new class of crimes was created by the 18<sup>th</sup> Amendment and the Volstead Act that Congress passed to enforce it, there is no evidence of a rush of violent crimes during Prohibition.

What did happen, though, was that Prohibition created a climate in which those who dared break the law could earn a handsome profit. Because alcohol became illegal, it could now fetch a hefty price from the many drunkards and alcoholics who were not about to give up drinking. In cities where the mob reigned supreme, gambling and other illegal industries were monopolized by gang lords who sought to keep the profits for themselves. It was only natural that the production and distribution of alcohol would follow and become the realm of the Mafia.

It is under these circumstances that gangster Alphonse “Scarface Al” Capone rose to power in the Prohibition era. Brooklyn born, he apprenticed under the previous lead gangster of Chicago, John “Papa Johnny” Torrio, until Torrio's retirement in 1925. (Yes, gangsters do occasionally live to see retirement.) At that point, Capone took the helm, and in the following years he consolidated his power by methodically eliminating his competitors.

Capone's success led to the emergence of a legend: a federal agent with unshakable dedication and incredible courage; a man who headed an equally legendary group of heroic federal agents called “Untouchables.” That man was Eliot Ness.

## Eliot Ness

When Ness published his story about the years he fought Capone and the Mafia in his 1957 book *The Untouchables*, it became an instant sensation. Although millions now knew the fascinating details about this

incredible period, few knew what happened to Ness after Capone's capture. In fact, Ness had not retreated into a quiet, well-deserved retirement. He continued his fight against the Mafia for several more decades. America's worst criminals feared his name. He fought the mob, corrupt police officers and one of the most gruesome murderers in the history of America, “the mad butcher of Kingsbury Run.”

Not content to do his job from behind a desk, Ness put his life on the line time and again to bring the most corrupt and violent men to justice. Given his reputation as a fighter, one might think that he himself grew up on the streets. However, it was just the opposite.

Ness was born on April 19, 1903, in Chicago, Illinois, to a couple who had emigrated from Norway. They worked hard to make the American dream a reality, and Eliot was blessed with a privileged childhood. Their wholesale bakery, painstakingly built up from humble beginnings, supported the family extremely generously.

As the youngest of the Ness children, Eliot was showered with parental attention. He was very well behaved, always strove to develop into an upstanding citizen, was a very good student and an avid reader. He preferred reading to playing with other children.

Ness looked up to his older brother-in-law, Alexander Jamie, who worked as an agent for the Justice Department. It was natural, then, that he dreamed throughout his childhood of becoming someone who would fight crime.

In college, he continued his habit of passing up other typical student activities to devote himself to reading. After graduating in 1925—the same year that Al Capone succeeded Torrio as head of his Chicago criminal gang—Ness decided to become a private investigator. His family had expected him to pursue a career or enter business and was very unhappy with his decision. At night, Ness continued his studies of criminal science at Chicago University.



Federal Prohibition agents and Chicago police in an illegal cellar brewery they discovered.

Two years later, Ness had completed studying criminology and was accepted as an agent of the Treasury Department's Chicago branch. On the recommendation of his brother-in-law, Ness was transferred to the Prohibition Bureau.

At the time, the Chicago Prohibition Bureau employed 300 agents whose job was to disrupt the vibrant black market for alcoholic beverages in the city. Like other law enforcement agencies in Chicago, however, the Prohibition Bureau was widely known to be corrupt all the way to the top. Once again Ness' family deeply disapproved of his chosen vocation.

## The Cat Guards the Milk...

Already by the end of 1928, Al Capone was one of the most notorious criminals in American history. From the mayor on down, all Chicago feared him and followed his orders, even the government officials and police. He was in effect the ruler of Chicago.

Capone's influence was so all-pervasive that in that year's election Frank Loesch, director of the Chicago Crime Commission, had to beg for Capone's assistance to help