

# The Burger Court Opinion Writing Database

*Phelps v. United States*

421 U.S. 330 (1975)

Paul J. Wahlbeck, George Washington University  
James F. Spriggs, II, Washington University in St. Louis  
Forrest Maltzman, George Washington University



✓  
Supreme Court of the United States  
Washington, D. C. 20542

CHAMBERS OF  
THE CHIEF JUSTICE

May 14, 1975

REPRODUCED FROM THE COLLECTION OF THE MANUSCRIPT DIVISION  
LIBRARY OF THE CONFERENCE

Re: 74-121 - Phelps v. U. S.

Dear Bill:

Please join me.

Regards,

Mr. Justice Brennan

Copies to the Conference

LIBRARY OF THE CONFERENCE

✓  
Supreme Court of the United States  
Washington, D. C. 20543

151-5 ✓

CHAMBERS OF  
JUSTICE WILLIAM O. DOUGLAS

May 16, 1975

Dear Bill:

Re: PHELPS V. UNITED STATES (No. 74-121).

Please join me.

WILLIAM O. DOUGLAS

Mr. Justice Brennan

cc: The Conference

To: The Chief Justice  
Mr. Justice Douglas  
Mr. Justice Stewart  
Mr. Justice White  
Mr. Justice Marshall  
Mr. Justice Blackmun  
Mr. Justice Powell  
Mr. Justice Rehnquist

FROM BREWER, J.

Circulated: 5/12/25

1st DRAFT Recirculated: \_\_\_\_\_

**SUPREME COURT OF THE UNITED STATES**

No. 74-121

Craig Phelps, Receiver  
in Bankruptcy,  
Petitioner,  
v.  
United States. } On Writ of Certiorari to the  
United States Court of Appeals for the Seventh Circuit.

[May —, 1975]

MR. JUSTICE BRENNAN delivered the opinion of the Court.

Between March and June 1971 the Internal Revenue Service (IRS) made assessments of federal taxes in the amount of \$140,831.59 against Chicagoland Ideel Cleaners, Inc. Chicagoland failed to pay the taxes after formal demand. Instead, on June 28, 1971, Chicagoland transferred its assets to an assignee for the benefit of creditors. The assignee promptly converted the assets into cash of approximately \$38,000. On August 25, 1971, IRS filed a notice of tax lien respecting the March-June assessments in the office of the Recorder of Deeds of Cook County, Illinois, and on the same day served a notice of levy on the assignee. The notice of levy stated that the proceeds in the assignee's hands "are hereby levied upon and seized for satisfaction" of the taxes, "and demand is hereby made upon you for the [proceeds]." On September 14, 1971, an involuntary petition in bankruptcy was filed against Chicagoland. Chicagoland was adjudicated bankrupt and petitioner Phelps was appointed receiver in bankruptcy.

Petitioner receiver, on October 19, 1971, filed an ap-

Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE POTTER STEWART

May 15, 1975

Re: No. 74-121, Phelps v. United States

Dear Bill,

I am glad to join your opinion for the Court  
in this case.

Sincerely yours,

P.S.  
J

Mr. Justice Brennan

Copies to the Conference

Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE BYRON R. WHITE

May 13, 1975

Re: No. 74-121 - Phelps v. United States

Dear Bill:

Join me, please.

Sincerely,



Mr. Justice Brennan

Copies to Conference

REPRODUCED FROM THE COLLECTION OF THE MANUSCRIPT DIVISION  
OF THE LIBRARY OF CONGRESS

Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE THURGOOD MARSHALL

May 13, 1975

Re: No. 74-121 -- Craig Phelps v. United States

Dear Bill:

Please join me.

Sincerely,



T. M.

Mr. Justice Brennan

cc: The Conference

Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE HARRY A. BLACKMUN

May 15, 1975

Re: No. 74-121 - Phelps v. United States

Dear Bill:

Please join me.

Sincerely,



Mr. Justice Brennan

cc: The Conference

Supreme Court of the United States

Washington, D. C. 20543

CHAMBERS OF  
JUSTICE LEWIS F. POWELL, JR.

May 13, 1975

No. 74-121 Phelps v. United States

Dear Bill:

Please join me.

Sincerely,

*Lewis*

Mr. Justice Brennan

1fp/ss

cc: The Conference

✓  
✓  
Supreme Court of the United States  
Washington, D. C. 20543

CHAMBERS OF  
JUSTICE WILLIAM H. REHNQUIST

May 15, 1975

Re: No. 74-121 - Phelps v. United States

Dear Bill:

Please join me.

Sincerely,

W

Mr. Justice Brennan

Copies to the Conference