

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. 20543

CHAMBERS OF
THE CHIEF JUSTICE

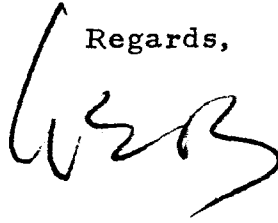
May 14, 1975

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

Dear Bill:

Please join me.

Regards,



Mr. Justice Brennan

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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

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CONFERENCE OF JUDGES

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: Brennan, J.

Circulated: 5/12/75

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1st DRAFT

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 Ap- peals for the Seventh Circuit.
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[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 Ideal 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.
/

Mr. Justice Brennan

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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

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U.S. DEPARTMENT OF JUSTICE

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.

T. M.

Mr. Justice Brennan

cc: The Conference

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Washington, D. C. 20543

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CHAMBERS OF
JUSTICE HARRY A. BLACKMUN

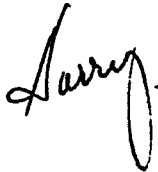
May 15, 1975

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

Dear Bill:

Please join me.

Sincerely,



Mr. Justice Brennan

cc: The Conference

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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

lfp/ss

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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,
WHR

Mr. Justice Brennan

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