

ORIGINAL

No. _____

IN THE
SUPREME COURT OF THE UNITED STATES

Norman Douglas Diamond — PETITIONER

VS.

Commissioner of Internal Revenue Service — RESPONDENT

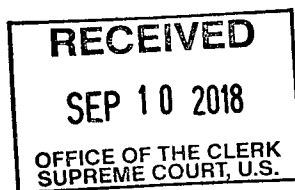
MOTION FOR LEAVE TO PROCEED *IN FORMA PAUPERIS*

The petitioner asks leave to file the attached petition for a writ of certiorari without prepayment of costs and to proceed *in forma pauperis*.

☐ Petitioner has previously been granted leave to proceed *in forma pauperis* in the following court(s):

☒ Petitioner has not previously been granted leave to proceed *in forma pauperis* in any other court.

Petitioner's affidavit or declaration in support of this motion is attached hereto.



Norman Diamond 2018-09-22

AFFIDAVIT OR DECLARATION

IN SUPPORT OF MOTION FOR LEAVE TO PROCEED *IN FORMA PAUPERIS*

I, Norman Douglas Diamond, am the petitioner in the above-entitled case. In support of my motion to proceed *in forma pauperis*, I state that because of my poverty I am unable to pay the costs of this case or to give security therefor; and I believe I am entitled to redress.

1. For both you and your spouse estimate the average amount of money received from each of the following sources during the past 12 months. Adjust any amount that was received weekly, biweekly, quarterly, semiannually, or annually to show the monthly rate. Use gross amounts, that is, amounts before any deductions for taxes or otherwise.

Income source	Average monthly amount during the past 12 months		Amount expected next month	
	You	Spouse	You	Spouse
Employment	\$1,700.00	\$900.00	\$1,100.00	\$900.00
Self-employment	\$0.00	\$0.00	\$0.00	\$0.00
Income from real property (such as rental income)	\$0.00	\$0.00	\$0.00	\$0.00
Interest and dividends	\$500.00	\$10.00	\$750.00	\$10.00
Gifts	\$1,150.00	\$0.00	\$0.00	\$0.00
Alimony	\$0.00	\$0.00	\$0.00	\$0.00
Child Support	\$0.00	\$0.00	\$0.00	\$0.00
Retirement (such as social security, pensions, annuities, insurance)	\$300.00	\$0.00	\$580.00	\$0.00
Disability (such as social security, insurance payments)	\$0.00	\$0.00	\$0.00	\$0.00
Unemployment payment	\$0.00	\$0.00	\$0.00	\$0.00
Public-assistance (such as welfare)	\$0.00	\$0.00	\$0.00	\$0.00
Other (specify):	\$0.00	\$0.00	\$0.00	\$0.00
Total monthly income:	\$3,550.00	\$910.00	\$2,430.00	\$910.00

2. List your employment history for the past two years, most recent first. (Gross monthly pay is before taxes or other deductions.) (Average of past 24 months.)

Employer	Address	Dates of Employment	Gross monthly pay
Orient Computer Co., Ltd.	Shinjuku Ward, Tokyo	2008 to present	\$1,90.00

3. List your spouse's employment history for the past two years, most recent employer first. (Gross monthly pay is before taxes or other deductions.)

Employer	Address	Dates of Employment	Gross monthly pay
Wako Rice Co., Ltd.	Mizuho Village, Tokyo	1998 to present	\$900.00

4. How much cash do you and your spouse have? \$607,500.00

Below, state any money you or your spouse have in bank accounts or in any other financial institution.

Financial institution	Type of account	Amount you have	Amount your spouse has
Interactive Brokers	Investments	\$225,000.00	\$0.00
Apex Futures	Investments	\$290,000.00	\$0.00
USBank	Bank	\$31,000.00	\$0.00
TD Canada Trust	Bank	\$12,000.00	\$0.00
Mizuho Bank	Bank	\$40,000.00	\$0.00
Resona Bank	Bank	\$0.00	\$1,000.00
Rizal Commercial Banking Corp.	Bank	\$3,500.00	\$5,000.00

5. List the assets, and their values, which you own or your spouse owns. Do not list clothing and ordinary household furnishings.

Home (Spouse's home in Philippines)	Other real estate (Spouse's farms)
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Value \$40,000.00

Value \$120,000.00

Motor Vehicle #1

Motor Vehicle #2

Year, make & model

Year, make & model

2000, Nissan truck (for farm work)

2018, boat (for fishing)

Value \$3,000.00

Value \$1,000.00

Other assets

Description: Personal possessions (accumulated when salary was higher)

Value: \$50,000.00

Description: Wedding ring (bought when salary was higher)

Value: \$10,000.00

6. State every person, business, or organization owing you or your spouse money, and the amount owed.

Person owing you or your spouse money	Amount owed to you	Amount owed to your spouse
United States	\$10,762.35	\$0.00
Delia Maghari	\$2,500.00	\$2,500.00
Toting Aviera	\$500.00, uncollectable	\$500.00, uncollectable
Gemina Geron	\$1,000.00, uncollectable	\$0.00
Nanphosri Vilairit	\$2,700.00, uncollectable	\$0.00

7. State the persons who rely on you or your spouse for support.

Name	Relationship	Age
Julieta Goleña	Spouse's aunt	84
Althea Matining	Spouse's cousin (twins)	18
Mathea Matining	Spouse's cousin (twins)	18

8. Estimate the average monthly expenses of you and your family. Show separately the amounts paid by your spouse. Adjust any payments that are made weekly, biweekly, quarterly, or annually to show the monthly rate.

	You	Your spouse
Rent or home-mortgage payment (include lot rented for mobile home)	\$500.00	\$0.00
Are real estate taxes included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Is property insurance included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Utilities (electricity, heating fuel, water, sewer, and telephone)	\$200.00	\$0.00
Home maintenance (repairs and upkeep)	\$20.00	\$0.00
Food	\$450.00	\$450.00
Clothing	\$45.00	\$45.00
Laundry and dry-cleaning	\$0.00	\$5.00
Medical and dental expenses	\$300.00	\$120.00

	You	Your spouse
Transportation (not including motor vehicle payments)	\$110.00	\$20.00
Recreation, entertainment, newspapers, magazines, etc.	\$60.00	\$0.00
Insurance (not deducted from wages or included in mortgage payments)		
Homeowner's or renter's	\$20.00	\$0.00
Life	\$0.00	\$0.00
Health	\$70.00	\$0.00
Motor Vehicle	\$0.00	\$0.00
Other:	\$0.00	\$0.00
Taxes (not deducted from wages or included in mortgage payments)		
(specify): Income taxes	\$117.00	\$10.00
(specify): Sales taxes	\$110.00	\$50.00
(specify): Property taxes	\$0.00	\$40.00
Installment payments		
Motor Vehicle	\$0.00	\$0.00
Credit card(s)	\$0.00	\$0.00
Department store(s)	\$0.00	\$0.00
Other:	\$0.00	\$0.00
Alimony, maintenance, and support paid to others: Support for 3 dependent relatives	\$600.00	\$200.00
Regular expenses for operation of business, profession, or farm (attach detailed statement)	\$0.00	\$0.00
Other (specify): Court fees, printing, postage	\$330.00	\$0.00
Total monthly expenses:	\$2,932.00	\$940.00

9. Do you expect any major changes to your monthly income or expenses or in your assets or liabilities during the next 12 months?

☒ Yes ☐ No If yes, describe on an attached sheet.

10. Have you paid – or will you be paying – an attorney any money for services in connection with this case, including the completion of this form? ☐ Yes ☒ No

If yes, how much? \$

If yes, state the attorney's name, address, and telephone number:

11. Have you paid—or will you be paying—anyone other than an attorney (such as a paralegal or a typist) any money for services in connection with this case, including the completion of this form?

☐ Yes ☒ No

If yes, how much? \$

If yes, state the person's name, address, and telephone number:

12. Provide any other information that will help explain why you cannot pay the costs of this case.

1. When Diamond began suing for refunds of withheld tax overpayments, he did not imagine expenses growing so large, nor courts protecting embezzlers.
2. A lawyer donated the printer's fee for Diamond's first petition for certiorari. Diamond paid the printer's fee for his second petition, when his salary was about triple what it is now. Diamond could not afford printer's fees for his attempted third and fourth petitions.
3. Diamond's spouse owns a house and farms in the Philippines which were expected to be used for retirement, but farms produced no income and the spouse regrets buying them. Diamond already has to draw from savings and investments, accumulated when his salary was higher, for living expenses.
4. Dependents, Matining twins, were 1 year old when their father died of cancer.
5. Quarterly dividends from IBM Corp. and annual gifts from Diamond's mother are pro-rated as monthly.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on: August 22, 2018

Norman Diamond

Supplement to question 9, expected major changes to monthly income during the next 12 months:

1. Employment income will decrease to \$0.00.
2. Social security income is expected to increase to a monthly average of \$590.00, far less than will be needed for living expenses.
3. When Diamond sells investments to pay for living expenses, investment income will decrease.