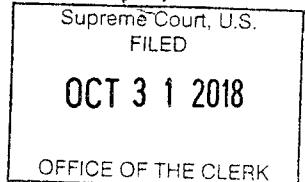


18-6781

No. 18



IN THE  
SUPREME COURT OF THE UNITED STATES

JOAN E. FARR, f/k/a JOAN HEFFINGTON

*Petitioner,*

v.

COMMISSIONER OF INTERNAL REVENUE,

*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 Tenth Circuit Court of Appeals on October 1, 2018.

Respectfully submitted,

  
Joan E. Farr, Petitioner, Pro Se  
7145 Blueberry Lane  
Derby, Kansas 67037  
E-mail: JoanFarr73@aol.com  
Phone: (918) 698-3289

ORIGINAL

16

**AFFIDAVIT OR DECLARATION  
IN SUPPORT OF MOTION FOR LEAVE TO PROCEED *IN FORMA PAUPERIS***

I, Joan E. Farr, 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.

| <b>Income source</b>   | <b>Average monthly amount during<br/>the past 12 months</b> |               | <b>Amount expected<br/>next month</b> |               |
|--|---|---------------|---------------------------------------|---------------|
|  | <b>You</b>  | <b>Spouse</b> | <b>You</b>                            | <b>Spouse</b> |
| Employment   | \$ <u>0</u>   | \$ <u>N/A</u> | \$ <u>0</u>                           | \$ <u>N/A</u> |
| Self-employment  | \$ <u>1,416</u>   | \$ <u></u>    | \$ <u>1,416</u>                       | \$ <u></u>    |
| Income from real property<br>(such as rental income)                       | \$ <u>0</u>   | \$ <u></u>    | \$ <u>0</u>                           | \$ <u></u>    |
| Interest and dividends   | \$ <u>0</u>   | \$ <u></u>    | \$ <u>0</u>                           | \$ <u></u>    |
| Gifts  | \$ <u>0</u>   | \$ <u></u>    | \$ <u>0</u>                           | \$ <u></u>    |
| Alimony  | \$ <u>0</u>   | \$ <u></u>    | \$ <u>0</u>                           | \$ <u></u>    |
| Child Support  | \$ <u>0</u>   | \$ <u></u>    | \$ <u>0</u>                           | \$ <u></u>    |
| Retirement (such as social<br>security, pensions,<br>annuities, insurance) | \$ <u>2,433</u>   | \$ <u></u>    | \$ <u>2433</u>                        | \$ <u></u>    |
| Disability (such as social<br>security, insurance payments)                | \$ <u>0</u>   | \$ <u></u>    | \$ <u>0</u>                           | \$ <u></u>    |
| Unemployment payments  | \$ <u>0</u>   | \$ <u></u>    | \$ <u>0</u>                           | \$ <u></u>    |
| Public-assistance<br>(such as welfare)                                     | \$ <u>0</u>   | \$ <u></u>    | \$ <u>0</u>                           | \$ <u></u>    |
| Other (specify): _____   | \$ <u>0</u>   | \$ <u></u>    | \$ <u>0</u>                           | \$ <u></u>    |
| <b>Total monthly income:</b>   | <u>\$ 3,849</u>   | \$ <u>0</u>   | <u>\$ 3,849</u>                       | \$ <u>0</u>   |

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

| Employer                                      | Address                        | Dates of Employment | Gross monthly pay |
|---|--------------------------------|---------------------|-------------------|
| Improv Business Consulting<br>(self-employed) | 7145 Blueberry Derby, KS 67037 | Aug 2011 - present  | \$ 369            |
|   |                                |                     | \$                |
|   |                                |                     | \$                |

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 |
|----------|---------|---------------------|-------------------|
| N/A      | N/A     | N/A                 | \$ N/A            |
|          |         |                     | \$                |
|          |         |                     | \$                |

4. How much cash do you and your spouse have? \$ .75

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

| Type of account (e.g., checking or savings) | Amount you have | Amount your spouse has |
|---|-----------------|------------------------|
| Verus Bank, Derby, KS<br>checking           | \$ 535          | \$ N/A                 |
|   | \$              | \$                     |
|   | \$              | \$                     |

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

Home \*

Value \$ 297,600 \* have not been able to sell for 8 yrs

Other real estate \*

Value \$ 1,800 \* have not been able to sell for 8 yrs valued at \$ 18K in 2017

Motor Vehicle #1

Year, make & model 2016 Nissan Altima

Value \$ 10,000

Motor Vehicle #2

Year, make & model 2001 Ford Explorer

Value \$ 1,100

Sport Trac (inoperable)

Other assets

Description None

Value \_\_\_\_\_

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 |
|---------------------------------------|--------------------|----------------------------|
| <u>Garrison Moore</u><br>(son)        | \$ 2,000           | \$ N/A                     |
| <u>Grant Heffington</u><br>(son)      | \$ 4,000           | \$ N/A                     |
|                                       | \$                 | \$                         |

7. State the persons who rely on you or your spouse for support. For minor children, list initials instead of names (e.g. "J.S." instead of "John Smith").

| Name                  | Relationship | Age |
|-----------------------|--------------|-----|
| <u>Garrison Moore</u> | son          | 30  |
| <u>Guy Heffington</u> | son          | 25  |
|                       |              |     |

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<br>(include lot rented for mobile home)                               | \$ 416 | \$ N/A      |
| Are real estate taxes included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |        |             |
| Is property insurance included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |        |             |
| Utilities (electricity, heating fuel, water, sewer, and telephone)<br>(includes trash)              | \$ 450 | \$          |
| Home maintenance (repairs and upkeep)   | \$ 200 | \$          |
| Food  | \$ 250 | \$          |
| Clothing  | \$ 30  | \$          |
| Laundry and dry-cleaning  | \$ 15  | \$          |
| Medical and dental expenses<br>(includes older son)   | \$ 60  | \$          |

|  | You             | Your spouse   |
|--|-----------------|---------------|
| Transportation (not including motor vehicle payments)  | \$ 200          | \$ N/A        |
| Recreation, entertainment, newspapers, magazines, etc.   | \$ 80           | \$            |
| Insurance (not deducted from wages or included in mortgage payments)                                   |                 |               |
| Homeowner's or renter's  | \$ 85           | \$            |
| Life   | \$ 84           | \$            |
| Health (includes older son)  | \$ 40           | \$            |
| Motor Vehicle  | \$ 80           | \$            |
| Other: <u>4 ins. policies on sons</u>  | \$ 90           | \$            |
| Taxes (not deducted from wages or included in mortgage payments)                                       |                 |               |
| (specify): <u>property tax + misc.</u>   | \$ 400          | \$            |
| Installment payments   |                 |               |
| Motor Vehicle  | \$ 0            | \$            |
| Credit card(s) (owe \$2300 currently)  | \$ 200          | \$            |
| Department store(s)  | \$ 27           | \$            |
| Other: <u>medical bills (not including</u><br>* \$15,000 still owed for colon<br>surgery in Jan. 2017) | \$ 75*          | \$            |
| Alimony, maintenance, and support paid to others   | \$ 0            | \$            |
| Regular expenses for operation of business, profession, or farm (attach detailed statement)            | \$ 1204         | \$            |
| Other (specify): <u>church tithe/donations</u>   | \$ 260          | \$            |
| <b>Total monthly expenses:</b>   | <b>\$ 4,246</b> | <b>\$ N/A</b> |

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:

N/A

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

The state says I owe \$120,400

The IRS says I owe \$88,800

The hospital says I owe \$15,000

I have not been able to sell my house or land for 8 years

I continue helping to support two grown sons.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: October 17, 2018

Joan E. Farn  
(Signature)