

No. 21-5385

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IN THE  
SUPREME COURT OF THE UNITED STATES

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ALBERT MIKLOS KUN,  
Petitioner,

v.

STATE BAR OF CALIFORNIA,  
FRANCHISE TAX BOARD,  
Respondents.

On Petition for Writ of Certiorari to the United States Court of Appeal  
For the Ninth Circuit

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**PETITION FOR REHEARING**

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I, ALBERT MIKLOS KUN, respectfully petition this court for a rehearing under Rule 44.2 of the Supreme Court.

The Petition for Rehearing is made on the ground of intervening circumstances of substantial and controlling effects or to other substantial grounds not previously presented. The IRS demand was received after the docketing of the Petition.

The Petition is timely in that it is presented within twenty-five days from the Order of October 12, 2021.

November 1 2021

Albert Miklos Kun

Albert Miklos Kun  
In Pro Se

## ARGUMENT

The first ground for reconsideration is that the IRS Notice received by Petitioner on August 21, 2021 came entirely “out of the blue.” No prior notice was received by Petitioner. The Central Bankruptcy Unit of the IRS was notified of the Bankruptcy Petition. One attorney from their San Francisco Office actually appeared at one of the bankruptcy hearings and made no objections. The Discharge Notice was sent over to the Central Bankruptcy of the IRS.

The alleged tax due goes back to 2012 (APPENDIX “A”, p. 4, paragraph 2). Nevertheless, the IRS can claim statutory priority over any other creditor, including the State Bar or the Franchise Tax Board. For that reason, Petitioner respectfully requests this Court to reconsider Petitioner’s request to reduce the State Bar fine to \$1,840, which would allow Petitioner to complete the bankruptcy and enable Petitioner to get a “fresh start,” which is the central purpose and policy of the Bankruptcy Code. This bankruptcy was the only bankruptcy filed by petitioner in his eighty-two (82) years.

The second ground for reconsideration is that the judgment of the State Bar—if any exists—is open-ended. No court has adjudged the exact amount of the claim of the State Bar; thus, it is unenforceable. The Bankruptcy Court dismissed Petitioner’s adversary proceeding with prejudice and without leave to amend. The District Court dismissed the appeal on a procedural ground, and failure to prosecute. The Ninth Circuit again affirmed on a procedural ground; thus there is no judgment for any among to enforce

This Court could do so by providing a definite amount, to settle the bankruptcy case.

Respectfully submitted,

Albert Miklos Kun  
In Pro Se

CERTIFICATE OF PARTY

I, ALBERT MIKLOS KUN, certify that the grounds for rehearing are limited to intervening circumstances of substantial or controlling effect, or to other substantial grounds not previously presented.

I also certify that the Petition for Rehearing is presented in good faith and not for purposes of delay.

November 1, 2021

*Albert Miklos Kun*

Albert Miklos Kun