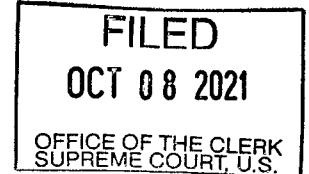


21 - 6737

No.

ORIGINAL

IN THE
SUPREME COURT OF THE UNITED STATES



JAMES P. & ELAINE S. DONOGHUE,
PETITIONERS,

v.

CHARLES P. RETTIG, COMMISSIONER, INTERNAL REVENUE SERVICE,
RESPONDENT et al.

MOTION FOR LEAVE TO PROCEED *IN FORMA PAUPERIS*

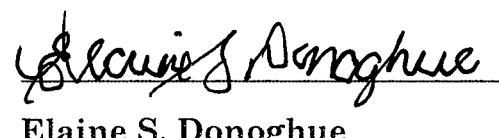
The petitioners ask leave to file the attached Petition for a Writ of Certiorari without prepayment of costs and to proceed *in forma pauperis*.

Petitioners have not previously been granted leave to proceed *in forma pauperis* in any other court.

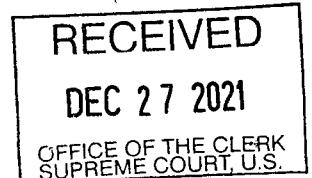
Petitioner's affidavit or declaration in support of this motion is attached hereto.


James P. Donoghue

Pro Se


Elaine S. Donoghue

Pro Se



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

We, James P & Elaine S. Donoghue, are the petitioners in the above-entitled case. In support of our motion to proceed *in forma pauperis*, we state that because of our poverty we are unable to pay the costs of this case or to give security therefor; and we believe we are 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 amount, that is, amounts before any deductions for taxes or otherwise.

Income Source	Average monthly amount during the past 12 months		Amount expected next month	
	James P.	Elaine S.	James P.	Elaine S.
Employment	\$ 11,083.00	\$ -	\$ 11,083.00	\$ -
Interest and Dividends	\$ 5.00	\$ 10.00	\$ 5.00	\$ 10.00
Retirement	\$ -	\$ 340.00	\$ -	\$ 340.00
Social Security	\$ -	\$ 1,635.00	\$ -	\$ 1,635.00
Total monthly Income	\$ 11,088.00	\$ 1,985.00	\$ 11,088.00	\$ 1,985.00

2. List your employment history for the past two years – James P. Donoghue

Employer	Address	Dates of Employment	Gross monthly pay
WB MASON	Brockton, MA	4/2007 - Current	\$ 11,083.00

3. List your spouse's employment history for the past two years

Employer	Address	Dates of Employment	Gross monthly pay
N/A			

4. How much cash do you and your wife have \$ 4,085.00

Less than 1 months' worth of expenses

Account	James P.	Elaine S.
Checking CRB	\$ -	\$ 2,085.00
Checking MSB	\$ 1,000.00	\$ 1,000.00

5. List the assets, and their values, which you own, or your spouse owns.

ASSET	Value	Financed	Net Value
House	\$ 449,800.00	\$ (379,000.00)	\$ 70,800.00
Auto	\$ 24,000.00	\$ (12,750.00)	\$ 11,250.00
Auto	\$ 6,500.00	\$ (5,950.00)	\$ 550.00
Auto	\$ 5,000.00	\$ -	\$ 5,000.00
Auto	\$ 2,500.00	\$ -	\$ 2,500.00
Auto	\$ 1,000.00	\$ -	\$ 1,000.00
Credit Card Debt	\$ (68,983.00)	\$ (68,983.00)	\$ (68,983.00)
IRS Court Ordered Back Taxes, Interest and Penalties (2010-12)	\$ (41,660.00)	\$ (41,660.00)	\$ (41,660.00)
Total		\$ (508,343.00)	\$ (19,513.00)

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 James P.	Amount owed to Elaine S.
N/A		

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

Name	Relationship	Age
N/A		

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.

Adjusted Monthly Expense	James P.	Elaine S.
Mortgage and Real Estate Taxes	\$ 2,336.00	
Real Estate - HOA	\$ 638.00	
Real Estate - Maintenance	\$ 300.00	
Utility - Electricity	\$ 205.00	
Utility - Heat	\$ 175.00	
Utility - Internet & Phone	\$ 420.00	
Food	\$ 750.00	
Clothing	\$ 50.00	
Laundry	\$ 20.00	
Medical & Dental	\$ 1,277.00	
Transportation - Fuel & Maintenance	\$ 420.00	
Insurance - Home Owner	\$ 190.00	
Insurance - Life & Accident	\$ 863.00	
Insurance - Auto	\$ 290.00	
Installment - Auto		\$ 450.00
Installment - Credit Card (Min Pay)	\$ 1,205.00	
Installment - IRS Court Ordered Tax	\$ 525.00	
Other - Animal(Board, Care, Vet, Food)		\$ 1,550.00
Monthly Expense Adjusted	\$ (9,664.00)	\$ (2,000.00)
Total Monthly Income	\$ 11,088.00	\$ 1,985.00
Total Monthly Expense Adjusted	\$ (9,664.00)	\$ (2,000.00)
Total Monthly Taxes (2020 Return)	\$ (2,482.00)	
Monthly Income Adjusted	\$ (1,058.00)	\$ (15.00)

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

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

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 [X] No

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

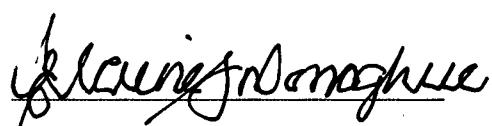
James P. & Elaine S. Donoghue cannot afford to pay the costs of this case without further increase of monthly expense and financial debt.

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

Executed on: 12/20, 2021



James P. Donoghue



Elaine S. Donoghue