

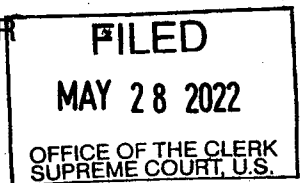
No. 21-8070

IN THE **ORIGINAL**
SUPREME COURT OF THE UNITED STATES

MIKE ALLEN — PETITIONER
(Your Name)

vs.

DAVID ADAMS & ASSOCIATES RESPONDENT(S)
a/k/a KADEN ADAMS
ON PETITION FOR A WRIT OF CERTIORARI TO



U. S. COURT OF APPEALS FOR THE TENTH CIRCUIT
(NAME OF COURT THAT LAST RULED ON MERITS OF YOUR CASE)

PETITION FOR WRIT OF CERTIORARI

MIKE ALLEN
(Your Name)

1301 S. Ida St.
(Address)

WICHITA, KS 67211
(City, State, Zip Code)

316 250 3805
(Phone Number)

QUESTION(S) PRESENTED

I filed my complaint pro se, and the Court of Appeals for the Tenth Circuit denied it for failing to state a claim. I stated a claim in the STATEMENT OF THE CASE. Can I proceed with my appeal at the SCOTUS?

LIST OF PARTIES

- ☒ All parties appear in the caption of the case on the cover page.
- ☐ All parties **do not** appear in the caption of the case on the cover page. A list of all parties to the proceeding in the court whose judgment is the subject of this petition is as follows:

RELATED CASES

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IN THE
SUPREME COURT OF THE UNITED STATES

PETITION FOR WRIT OF CERTIORARI

Petitioner respectfully prays that a writ of certiorari issue to review the judgment below.

OPINIONS BELOW

☐ For cases from **federal courts**:

The opinion of the United States court of appeals appears at Appendix B to the petition and is

☒ reported at US COURT OF APPEALS 10th ^{CIRCUIT}; or,
☐ has been designated for publication but is not yet reported; or,
☐ is unpublished.

The opinion of the United States district court appears at Appendix B to the petition and is

☐ reported at US DISTRICT COURT OF KANSAS; or,
☐ has been designated for publication but is not yet reported; or,
☐ is unpublished.

☐ For cases from **state courts**:

The opinion of the highest state court to review the merits appears at Appendix _____ to the petition and is

☐ reported at _____; or,
☐ has been designated for publication but is not yet reported; or,
☐ is unpublished.

The opinion of the _____ court appears at Appendix _____ to the petition and is

☐ reported at _____; or,
☐ has been designated for publication but is not yet reported; or,
☐ is unpublished.

JURISDICTION

☐ For cases from **federal courts**:

The date on which the United States Court of Appeals decided my case was MARCH 8, 2022

☐ No petition for rehearing was timely filed in my case.

☐ A timely petition for rehearing was denied by the United States Court of Appeals on the following date: _____, and a copy of the order denying rehearing appears at Appendix _____.

☐ An extension of time to file the petition for a writ of certiorari was granted to and including _____ (date) on _____ (date) in Application No. A .

The jurisdiction of this Court is invoked under 28 U. S. C. § 1254(1).

☐ For cases from **state courts**:

The date on which the highest state court decided my case was _____.
A copy of that decision appears at Appendix _____.

☐ A timely petition for rehearing was thereafter denied on the following date: _____, and a copy of the order denying rehearing appears at Appendix _____.

☐ An extension of time to file the petition for a writ of certiorari was granted to and including _____ (date) on _____ (date) in Application No. A .

The jurisdiction of this Court is invoked under 28 U. S. C. § 1257(a).

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

42 USC § 12101 (III)

The intent to deny public service to the disabled plaintiff.

26 USC § 6694 & 6695

The 26 US Code § sec. 6694 and 6695 state the following regarding breach of professional obligations:

“Both a tax preparer and the firm that employs the preparer, or of which he or she is a partner, member, shareholder, or other equity holder, may be subject to a Sec. 6694 penalty for a position giving rise to an understatement. Tax return preparers are subject to penalties under Sec. 6694 for understatements due to unreasonable positions and due to willful, reckless, or intentional conduct and Sec. 6695 for failing to perform certain duties or for engaging in prohibited conduct (e.g., failing to provide a copy of a return to the taxpayer or negotiating a tax refund check).” (26 USC § 6694 & 6695)

775 ILL. COMP. STAT. ANN. § 5/10-102(B) (West); see also *infra* tbl. § F.2
(775 ILCS 5/10-102) (from Ch. 68, par. 10-102)

Sec. 10-102. Court Actions.

The Circuit Court may,

(B) Appointment of Attorney by Court. Upon application by a person alleging a civil rights violation or a person against whom the civil rights violation is alleged, if in the opinion of the court such person is financially unable to bear the costs of such action, the court may:

- (1) appoint an attorney for such person, any attorney so appointed may petition for an award of attorneys fees pursuant to subsection (C)(2) of this Section; or
- (2) authorize the commencement or continuation of a civil action under subsection (A) without the payment of fees, costs, or security.

(C) Relief which may be granted.

TABLE OF AUTHORITIES CITED

CASES

PAGE NUMBER

775 ILL. COMP. STAT. ANN. § 5/10-102(B) (West); see also infra tbl. § F.2

Allen v. Kaden Adams. 21-1221 (US District Court of Kansas)

Allen v. Kaden Adams. 21-3208 (10th Cir. 2021)

STATUTES AND RULES

775 ILL. COMP. STAT. ANN. § 5/10-102(B) (West); see also infra tbl. § F.2

48 USC § 12101

26 USC § 6694

26 USC § 6695

OTHER

STATEMENT OF THE CASE

An aggrieved party may commence a civil action within 90 days following the US Court of Appeals for the Tenth Circuit. In (775 *ILL. COMP. STAT. ANN. § 5/10-102(B)* (West); also *infra* tbl. § F.2), it was stated that the Circuit Court may appoint an attorney for a person living in a state of indigence. Allen asks the SCOTUS to appoint counsel for him at the US Court of Appeals for the Tenth Circuit for two reasons:

- A. Plaintiff has \$ (0) income due to disability (appendix D, P. 26).
- B. Due process was not served as explained below:
 - 1. The plaintiff's MOTION FOR APPOINTMENT OF COUNCIL was denied (Appendix B, P. 17). There was no representative for Allen to state the relevance of the Americans with Disability Act to this case (42 USC § 12101 (III)).
 - 2. The defendant's name, Kaden is a fake name. The plaintiff was never informed by the US district court during trial that the defendant's name was or was not authenticated; the lower courts relied on the defendant counsel's reconnaissance. The plaintiff had no attorney to cross examine the defendant. Nevertheless, [Kaden] is not the defendant's legal name. This issue necessitates appointment of counsel for the plaintiff to ensure a fair trial.
 - 3. The defendant's counsel had excessive powers [as opposed to the plaintiff who had to proceed *pro se*], they had notable influence on the local judiciary in that they appeared to have gone 'judge shopping' during trial. This case was filed in the Wichita US district court, the judgment was rendered by a Kansas City US district judge of their choosing. This became clear when the defendant's counsel ALTERED the same Judge's Order from dismissal without prejudice to dismissal with prejudice (appendix B, P. 14-16, document #21, P. 13).
 - 4. The office of [David Adams & Associates] that presumably employs Kaden Adams is NOT a CPA firm as confirmed by the Kansas Board of Accountancy after the district court and the court of appeals closed this case (see appendix C, P. 19). This negates the defendant counsel's prior deposition in court, and conflicts with [David Adams & Associates]' online ad (<https://www.facebook.com/davidadamsandassociates/>) which appears on their office front door as well, stating that their service provides tax preparation, bookkeeping, and consulting.

Presumably, [Kaden] Adams who was not positively identified by the court appears to be a capricious individual who relegated public accountant service to the disabled plaintiff. [Kaden] kept or purged the plaintiff's disability documents aside from denying the plaintiff professional service. [Kaden] purported convenient lies to his counsel about mailing the documents back to Allen on 9/15/2021; it appears that he conveniently chose such date because it proceeded the day he was served by the court with summons on 9/16/2021. He invented several other convenient lies to his representative who then constructed a legal fiction in court unabated by cross

examination of the defendant. Allen had a mail box equipped with lock and key (Appendix F, P. 37). Allen has never received his documents back from the defendant. Allen spoke with the defendant on the phone for the first time in August of 2021, he made clear to the defendant that he had physical disability and that he was seeking a refund of his federal taxes due to his disability. The statute limitations was discussed during that call between Allen and [Kaden] who instructed Allen to mail his taxes and disability documents to [David Adams & Associates Office] and provided him with this address: 300 W. Central # C. Andover, KS 67002. Allen's documents were expected to be mailed back to Allen in August when [Kaden] the defendant, reversed course and decided not to attempt to contact the IRS to refund Allen taxes. Instead, he kept the documents without calling Allen until Allen picked up the phone and called him two weeks later. The defendant then informed Allen that nothing could be done to refund the plaintiff's federal taxes. The defendant must have known the statute prior to asking Allen to mail out his documents to his office. Allen had nothing to say. However, when the defendant ignored Allen's (5) repeated phone messages in which Allen politely asked the defendant to mail his documents back, it became clear that the defendant had used this 'BAIT-AND-SWITCH' approach to gain access to Allen's documents. The defendant was not being straight at all with Allen, so Allen reported Kaden Adams to the Wichita Police Department on September 5th, 2021 regarding the defendant's suspicious intentions to keep possession of his government documents without consent (Report # 21C527728). Currently, it is the end of May, 2022, and Allen has never received his documents back from Kaden Adams. Allen petitioned the US Court *pro se* regarding this matter and the case was unjustly dismissed for failure to state a claim (Court of Appeals 10th Circuit, P.). Allen is in need of counsel. Due process was not served in this case.

Allen plead with the defendant in (5) phone messages to have his documents mailed back, he later informed the woman who answered the phone at the defendant's office that he was willing to drive 17 miles to Andover Kansas from Wichita KS if his documents could not be mailed back to him. However, the defendant chose to retain the documents without consent or to purge them, he subsequently denied public accountant service to the disabled plaintiff (42 USC § 12101 (III)). Allen is asking the Supreme Court of the United States in lieu of his Financial Affidavit to invoke this matter and appoint counsel for the plaintiff at the US Court of Appeals for the Tenth Circuit due to breach of professional obligations and other legal matters (Reasons for Granting the Writ).

Relief: The base dollar amount set by the district court: \$75,000

V/r

Mike Allen

Mike Allen

I, Allen, have never heard of or spoken to a person named Wiggins or Tri Hoang. After the case was dismissed, Kaden put out the name of Tri Hoang among other convenient lies to fabricate something of his own imagination. According to Kaden, Hoang (who maybe a paid individual) was on the phone listening to my conversation with Kaden when I spoke with Kaden for the first time. Kaden never told me that anyone else was on the phone that day. It is very strange and unusual for a professional to have a third party listen in on a random incoming phone call not knowing who the caller is or what the phone call was about. I was referred to Kaden, by the lady who answered the phone at Martin Pringle office. I have never spoken to anyone named Wiggins at Martin Pringle Tax Services as Kaden stated.

REASONS FOR GRANTING THE WRIT

1. Defendant's breach of professional obligations.
2. Defendant's attempt to disregard the disabled plaintiff's financial state by declining service to him.
3. Defendant's intent to relegate and deny public service to the plaintiff by Disposing of or keeping of plaintiff's government documents without plaintiff's consent.

CONCLUSION

The petition for a writ of certiorari should be granted.

Respectfully submitted,

M. Hill

Date: 5/28/22