

No. _____

IN THE
SUPREME COURT OF THE UNITED STATES

Katherine & Michael Henry

(Your Name) — PETITIONER

VS.
City of Ormond Beach, Florida
_____ — RESPONDENT(S)

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*.

Please check the appropriate boxes:

☐ 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.

☐ Petitioner's affidavit or declaration is **not** attached because the court below appointed counsel in the current proceeding, and:

☐ The appointment was made under the following provision of law: _____
_____, or

☐ a copy of the order of appointment is appended.

/s/ Katherine & Michael Henry

(Signature)

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

I, Katherine & Michael Henry, 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	\$ <u>0</u>	\$ <u>5636</u>	\$ <u>0</u>	\$ <u>5786</u>
Self-employment	\$ <u>58</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Income from real property (such as rental income)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Interest and dividends	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Gifts	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Alimony	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Child Support	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Retirement (such as social security, pensions, annuities, insurance)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Disability (such as social security, insurance payments)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Unemployment payments	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Public-assistance (such as welfare)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Other (specify): _____	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total monthly income:	\$ <u>58</u>	\$ <u>5636</u>	\$ <u>0</u>	\$ <u>5786</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
self-employed at	PO Box 333	2008 - present	\$ 58
Restore Freedom with	Ormond Beach, FL		\$
Katherine Henry PC	32175		\$

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
Hudson Tool	1327 US Rte 1	August 2021 -	\$ 5303
	Ormond Beach FL	present	\$
	32174		\$

4. How much cash do you and your spouse have? \$ no cash, just bank account
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
personal checking	\$ 16,928.55	\$ same account
business checking	\$ 119.52	\$ 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 304,000
Value _____

☐ Other real estate
Value none

☒ Motor Vehicle #1 2008 Lexus
Year, make & model GS350
Value \$5,000

☒ Motor Vehicle #2 2016 Toyota
Year, make & model Highlander
Value \$9,300

☐ Other assets none
Description _____
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
none	\$ _____	\$ _____
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

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
EH	daughter	11
Alexander Henry	son	21
_____	_____	_____
_____	_____	_____

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)	\$ 0	\$ 993
Are real estate taxes included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Is property insurance included? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Utilities (electricity, heating fuel, water, sewer, and telephone)	\$ 0	electricity 400 water/sewer 175 telephone 115 internet 45
Home maintenance (repairs and upkeep)	\$ 0	\$ 450
Food (I have several medical conditions that require me to eat a special diet)	\$ 0	\$ 1250
Clothing	\$ 0	\$ 150
Laundry and dry-cleaning	\$ 0	\$ 20
Medical and dental expenses	\$ 0	\$ 981

	You	Your spouse
Transportation (not including motor vehicle payments)	\$ <u>0</u>	\$ <u>535</u>
Recreation, entertainment, newspapers, magazines, etc.	\$ <u>0</u>	\$ <u>125</u>
Insurance (not deducted from wages or included in mortgage payments)		
Homeowner's or renter's	\$ <u>0</u>	\$ <u>300</u>
Life	\$ <u>0</u>	\$ <u>0</u>
Health	\$ <u>0</u>	\$ <u>392</u>
Motor Vehicle	\$ <u>0</u>	\$ <u>100</u>
Other: _____	\$ <u>0</u>	\$ <u>0</u>
Taxes (not deducted from wages or included in mortgage payments)		
(specify): _____	\$ <u>0</u>	\$ <u>325</u>
Installment payments		
Motor Vehicle	\$ <u>346</u>	\$ <u>0</u>
Credit card(s)	\$ <u>0</u>	\$ <u>0</u>
Department store(s)	\$ <u>0</u>	\$ <u>0</u>
Other: _____	\$ <u>0</u>	\$ <u>0</u>
Alimony, maintenance, and support paid to others	\$ <u>0</u>	\$ <u>0</u>
* Regular expenses for operation of business, profession, or farm (attach detailed statement) pro bono legal work	\$ <u>658</u>	\$ <u>0</u>
Other (specify): homeschool expenses	\$ <u>100</u>	\$ <u>0</u>
Total monthly expenses:	\$ <u>1104</u>	\$ <u>6356</u>

* See the attached 1120S Tax Form for 2024.

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.
Short term, I need a new radiator, brakes and other work done on my car in the very near future. Long term, our health insurance premiums just increased by over \$200 per month. I also was diagnosed with Breast Cancer in August 2024, and I've had 3 major surgeries and various treatments so far. My ongoing medical expenses and necessary healthy food expenses are much more than they used to be. We are now short \$1674 per month in total household and family expenses vs what we bring in for income

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 ☒ unsure

If yes, how much? _____

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

I am unsure, as I have not found an attorney to assist me yet, but I have been contacting some.

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 ☒ unsure

If yes, how much? \$4,500 (see below)

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

If the court grants the Writ, I will be required to file everything in booklet form per Rule 33.1. There are many pleadings filed in the lower tribunals that would be essential for the court's determination of this case, and reproducing those would be quite voluminous, and therefore, expensive (especially in booklet format). I understand it will likely cost me at least \$4,500 for a company to assist with the formatting and printing of these documents.

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

For our homeschool curriculum, sports team participation, educational field trips, learning supplies, etc., the costs vary greatly and are hard to estimate.

Also, as I am still healing from my latest cancer surgery, and not feeling the best some days (as well as responsible for homeschooling my daughter full time), I cannot seek paid employment in addition to my current pro bono legal work.

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

Executed on: September 30, 2025

Re-signed on November 3, 2025

/s/ Katherine & Michael Henry

(Signature)

Form **1120-S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation
Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
Go to www.irs.gov/Form1120S for instructions and the latest information.

OMB No. 1545-0123
2024

For calendar year 2024 or tax year beginning , ending

A S election effective date 12/23/08	TYPE OR PRINT	Name Henry Law, P.C.	D Employer identification number 26-3927937
B Business activity code number (see instructions) 541110		Restore Freedom with Katherine Henry	E Date incorporated 12/23/2008
C Check if Sch. M-3 attached <input type="checkbox"/>		Number, street, and room or suite no. If a P.O. box, see instructions. PO Box 333	F Total assets (see instructions)
		City or town, state or province, country, and ZIP or foreign postal code Ormond Beach FL 32175	

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. ☐ Yes ☒ No

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return (5) ☐ S election termination

I Enter the number of shareholders who were shareholders during any part of the tax year **1**

J Check if corporation: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Income	1a Gross receipts or sales	1,260	b Less returns and allowances		c Balance	1,260
	2 Cost of goods sold (attach Form 1125-A)					
	3 Gross profit. Subtract line 2 from line 1c					1,260
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					
	5 Other income (loss) (see instructions—attach statement)					
	6 Total income (loss). Add lines 3 through 5					1,260
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-E)					
	8 Salaries and wages (less employment credits)					
	9 Repairs and maintenance					
	10 Bad debts					
	11 Rents					1,430
	12 Taxes and licenses					
	13 Interest (see instructions)					
	14 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)					
	15 Depletion (do not deduct oil and gas depletion)					
	16 Advertising					967
	17 Pension, profit-sharing, etc., plans					
	18 Employee benefit programs					
	19 Energy efficient commercial buildings deduction (attach Form 7205)					
	20 Other deductions (attach statement)				See Stmt 1	5,492
	21 Total deductions. Add lines 7 through 20					7,889
	22 Ordinary business income (loss). Subtract line 21 from line 6					-6,629
Tax and Payments	23a Excess net passive income or LIFO recapture tax (see instructions)	23a				
	b Tax from Schedule D (Form 1120-S)	23b				
	c Add lines 23a and 23b (see instructions for additional taxes)	23c				
	24a Current year's estimated tax payments and preceding year's overpayment credited to the current year	24a				
	b Tax deposited with Form 7004	24b				
	c Credit for federal tax paid on fuels (attach Form 4136)	24c				
	d Elective payment election amount from Form 3800	24d				
	z Add lines 24a through 24d	24z				
	25 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	25				
	26 Amount owed. If line 24z is smaller than the total of lines 23c and 25, enter amount owed	26				
	27 Overpayment. If line 24z is larger than the total of lines 23c and 25, enter amount overpaid	27				
	28 Enter amount from line 27: Credited to 2025 estimated tax Refunded	28				

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

Sign Here

Signature of officer **Katherine L. Henry** Date Title **President**

Paid Preparer Use Only	Print/Type preparer's name Stephanie L. Hauman, CPA	Preparer's signature Stephanie L. Hauman, CPA	Date 02/06/25	Check <input checked="" type="checkbox"/> if self-employed	PTIN P00807139
	Firm's name Hauman Accounting PLC	Firm's EIN 84-3939392			
	Firm's address 122 S Main St Ste 1 Freeland, MI 48623	Phone no. 989-573-8027			

Schedule B Other Information (see instructions)

1	Check accounting method:	a <input checked="" type="checkbox"/> Cash	b <input type="checkbox"/> Accrual		Yes	No
		c <input type="checkbox"/> Other (specify)				
2	See the instructions and enter the:					
	a Business activity Legal Services	b Product or service Legal Services				
3	At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation					X
4	At the end of the tax year, did the corporation:					
	a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below					X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage of Stock Owned	(v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made

b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below		X
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

5a	At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below.		X
	(i) Total shares of restricted stock		
	(ii) Total shares of non-restricted stock		
b	At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below.		X
	(i) Total shares of stock outstanding at the end of the tax year		
	(ii) Total shares of stock outstanding if all instruments were executed		
6	Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
7	Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments. <input type="checkbox"/>		
8	If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$		
9	Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
10	Does the corporation satisfy one or more of the following? See instructions		X
	a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
	b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$30 million and the corporation has business interest expense.		
	c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j).		
11	Does the corporation satisfy both of the following conditions?	X	
	a The corporation's total receipts (see instructions) for the tax year were less than \$250,000.		
	b The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1.		

Schedule B Other Information (see instructions) (continued)

	Yes	No
12 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		X
If "Yes," enter the amount of principal reduction		
13 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions		X
14a Did the corporation make any payments that would require it to file Form(s) 1099?		X
b If "Yes," did or will the corporation file required Form(s) 1099?		
15 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter the amount from Form 8996, line 15		
16 At any time during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions		X

Schedule K Shareholders' Pro Rata Share Items

		Total amount
Income (Loss)	1 Ordinary business income (loss) (page 1, line 22)	-6,629
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Interest income	4
	5 Dividends: a Ordinary dividends	5a
	b Qualified dividends	5b
	6 Royalties	6
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S))	7
Deductions	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S))	8a
	b Collectibles (28%) gain (loss)	8b
	c Unrecaptured section 1250 gain (attach statement)	8c
	9 Net section 1231 gain (loss) (attach Form 4797)	9
	10 Other income (loss) (see instructions)	10
	11 Section 179 deduction (attach Form 4562)	11
	12a Cash charitable contributions	12a
	b Noncash charitable contributions	12b
	c Investment interest expense	12c
	d Section 59(e)(2) expenditures	12d
Credits	e Other deductions (see instructions)	12e
	13a Low-income housing credit (section 42(j)(5))	13a
	b Low-income housing credit (other)	13b
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	13c
	d Other rental real estate credits (see instructions)	13d
	e Other rental credits (see instructions)	13e
	f Biofuel producer credit (attach Form 6478)	13f
	g Other credits (see instructions)	13g
Inter-national	14 Attach Schedule K-2 (Form 1120-S) Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance	<input type="checkbox"/>
	15a Post-1986 depreciation adjustment	15a
Alternative Minimum Tax (AMT) Items	b Adjusted gain or loss	15b
	c Depletion (other than oil and gas)	15c
	d Oil, gas, and geothermal properties – gross income	15d
	e Oil, gas, and geothermal properties – deductions	15e
	f Other AMT items (attach statement)	15f
	16a Tax-exempt interest income	16a
Items Affecting Shareholder Basis	b Other tax-exempt income	16b
	c Nondeductible expenses	16c
	d Distributions (attach statement if required) (see instructions)	16d
	e Repayment of loans from shareholders	16e
	f Foreign taxes paid or accrued	16f

Schedule K Shareholders' Pro Rata Share Items (continued)

Other Information	Total amount	
	17a	
	17b	
	17c	
17a Investment income		
b Investment expenses		
c Dividend distributions paid from accumulated earnings and profits		
d Other items and amounts (attach statement) See Statement 2		
Reconciliation	18	
18 Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12d and 16f		

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1 Cash					
2a Trade notes and accounts receivable					
b Less allowance for bad debts	()				
3 Inventories					
4 U.S. government obligations					
5 Tax-exempt securities (see instructions)					
6 Other current assets (attach statement)					
7 Loans to shareholders					
8 Mortgage and real estate loans					
9 Other investments (attach statement)					
10a Buildings and other depreciable assets					
b Less accumulated depreciation	()				
11a Depletable assets					
b Less accumulated depletion	()				
12 Land (net of any amortization)					
13a Intangible assets (amortizable only)					
b Less accumulated amortization	()				
14 Other assets (attach statement)					
15 Total assets					
Liabilities and Shareholders' Equity					
16 Accounts payable					
17 Mortgages, notes, bonds payable in less than 1 year					
18 Other current liabilities (attach statement)					
19 Loans from shareholders					
20 Mortgages, notes, bonds payable in 1 year or more					
21 Other liabilities (attach statement)					
22 Capital stock					
23 Additional paid-in capital					
24 Retained earnings					
25 Adjustments to shareholders' equity (attach statement)					
26 Less cost of treasury stock	()				()
27 Total liabilities and shareholders' equity					

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**Note:** The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a Tax-exempt interest \$	
3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12e, and 16f (itemize):		6 Deductions included on Schedule K, lines 1 through 12e, and 16f, not charged against book income this year (itemize):	
a Depreciation \$		a Depreciation \$	
b Travel and entertainment \$		7 Add lines 5 and 6	
4 Add lines 1 through 3		8 Income (loss) (Schedule K, line 18). Subtract line 7 from line 4	

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
1 Balance at beginning of tax year	-58,404			
2 Ordinary income from page 1, line 22				
3 Other additions				
4 Loss from page 1, line 22	6,629			
5 Other reductions				
6 Combine lines 1 through 5	-65,033			
7 Distributions				
8 Balance at end of tax year. Subtract line 7 from line 6	-65,033			

Federal Statements

Statement 1 - Form 1120-S, Page 1, Line 20 - Other Deductions

Description	Amount
Phone/Internet	\$ 1,818
Postage	236
Professional Fees	2,529
Supplies	516
Utilities	393
Total	\$ 5,492

Statement 2 - Form 1120-S, Page 4, Schedule K, Line 17d - Other Items and Amounts

Description	Amount
Section 199A Information - See Attached Wrk	\$

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