

No. 25-7311

IN THE  
SUPREME COURT OF THE UNITED STATES  
LYNNE A. PRICE – PETITIONER

FILED  
MAR 21 2026  
OFFICE OF THE CLERK  
SUPREME COURT, U.S.

vs.

COMMISSIONER OF INTERNAL REVENUE – 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.

  
(Signature)

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

I, Lynne A. Price, 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	\$ 0	\$ 0	\$ 0	\$ 0
Self-employment	\$ 0	\$ 0	\$ 0	\$ 0
Income from real property (such as rental income)	\$ 0	\$ 0	\$ 0	\$ 0
Interest and dividends	\$ 285	\$ 3000	\$ 0	\$ 2500
Gifts	\$ 0	\$ 0	\$ 0	\$ 0
Alimony	\$ 0	\$ 0	\$ 0	\$ 0
Child Support	\$ 0	\$ 0	\$ 0	\$ 0
Retirement (such as social security, pensions, annuities, insurance)	\$ 1150	\$ 1279	\$ 1153	\$ 1289
Disability (such as social security, insurance payments)	\$ 0	\$ 0	\$ 0	\$ 0
Unemployment payments	\$ 0	\$ 0	\$ 0	\$ 0
Public-assistance (such as welfare)	\$ 0	\$ 0	\$ 0	\$ 0
Other (specify): _____	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total monthly income:</b>	<b>\$ 1435</b>	<b>\$ 4279</b>	<b>\$ 1153</b>	<b>\$ 3789</b>

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
John S. Winkler P.A.	2515 Oak St. Jacksonville FL	1986-2026	\$ 0
			\$
			\$

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
John S. Winkler P.A.	2515 Oak St. Jacksonville FL	1986-2026	\$ 0
			\$
			\$

4. How much cash do you and your spouse have? \$ \_\_\_\_\_  
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
Savings	\$ 11,000	\$ 960,000
Checking	\$ 2,900	\$ 4,000
	\$	\$

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

Home  
Value \$332,255

Other real estate  
Value 816,429

Motor Vehicle #1  
Year, make & model 2022 Nissan Leaf  
Value 10,000

Motor Vehicle #2  
Year, make & model 2015 Toyota Prius  
Value 6,000

Other assets  
Description 2011 Honda CRZ, 2008 Toyota Prius  
Value 4,000

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>0</u>	\$ <u>0</u>	\$ <u>0</u>
_____	\$ _____	\$ _____
_____	\$ _____	\$ _____

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>Curtis Winkler</u>	<u>Son</u>	<u>33</u>
_____	_____	_____
_____	_____	_____

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)	\$ <u>0</u>	\$ <u>2695</u>
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)	\$ <u>235</u>	\$ <u>1000</u>
Home maintenance (repairs and upkeep)	\$ <u>0</u>	\$ <u>1500</u>
Food	\$ <u>0</u>	\$ <u>650</u>
Clothing	\$ <u>0</u>	\$ <u>0</u>
Laundry and dry-cleaning	\$ <u>0</u>	\$ <u>0</u>
Medical and dental expenses	\$ <u>270</u>	\$ <u>510</u>

	You	Your spouse
Transportation (not including motor vehicle payments)	\$ <u>0</u>	\$ <u>450</u>
Recreation, entertainment, newspapers, magazines, etc.	\$ <u>0</u>	\$ <u>100</u>
Insurance (not deducted from wages or included in mortgage payments)		
Homeowner's or renter's	\$ <u>200</u>	\$ <u>400</u>
Life	\$ <u>0</u>	\$ <u>0</u>
Health	\$ <u>0</u>	\$ <u>0</u>
Motor Vehicle	\$ <u>0</u>	\$ <u>536.17</u>
Other: _____	\$ <u>0</u>	\$ <u>0</u>
Taxes (not deducted from wages or included in mortgage payments)		
(specify): <u>Real Estate Property taxes</u> <u>not escrowed</u>	\$ <u>0</u>	\$ <u>953</u>
Installment payments		
Motor Vehicle	\$ <u>0</u>	\$ <u>0</u>
Credit card(s)	\$ <u>820</u>	\$ <u>2052</u>
Department store(s)	\$ <u>0</u>	\$ <u>100</u>
Other: <u>Attorney fees</u>	\$ <u>811</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)	\$ <u>0</u>	\$ <u>0</u>
Other (specify): <u>Phone, internet, vet bills</u>	\$ <u>0</u>	\$ <u>400</u>
<b>Total monthly expenses:</b>	<b>\$ <u>2336</u></b>	<b>\$ <u>11,346.17</u></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:

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

Total household income is \$4942, expenses \$13682, monthly deficit \$8,740 (or - \$104,880 annually). Both of us are over 70 years old and wrapping up husband's law practice.

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

Executed on: March 19, 2026

  
(Signature)