25-7700 ORIGINAL

No. 23-3108

IN THE

SUPREME COURT OF THE UNITED STATES

ANASTASIOS M. SMALIS PETITIONER
(Your Name)

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):

US TAX COURT AND US THIRD CIRCUIT
COURT OF APPEALS THIRD CIRCUIT

☐ 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.

Anastasios M. Smalis
(Signature)

No. 23-3108

IN THE

SUPREME COURT OF THE UNITED STATES

ANASTASIOS SMALIS,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

On Petition for a Writ of Certiorari

to the United States Court of Appeals

for the Third Circuit

MOTION FOR LEAVE TO PROCEED IN FORMA PAUPERIS

Petitioner, Anastasios Smalis, respectfully moves this Court for leave to proceed in forma pauperis pursuant to Supreme Court Rule 39.

Petitioner is unable to pay the costs of these proceedings. The accompanying affidavit demonstrates petitioner's limited income and assets.

WHEREFORE, petitioner respectfully requests that this Court grant leave to proceed in forma pauperis.

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

I, anastasia M. [illegible], 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	$ n/a	$ —	$ —	$ —
Self-employment	$ n/a	$ —	$ —	$ —
Income from real property (such as rental income)	$ n/a	$ —	$ —	$ —
Interest and dividends	$ n/a	$ —	$ —	$ —
Gifts	$ n/a	$ —	$ —	$ —
Alimony	$ n/a	$ —	$ —	$ —
Child Support	$ n/a	$ —	$ —	$ —
Retirement (such as social security, pensions, annuities, insurance)	$ 1.039.00	$ —	$ —	$ —
Disability (such as social security, insurance payments)	$ —	$ —	$ —	$ —
Unemployment payments	$ —	$ —	$ —	$ —
Public-assistance (such as welfare)	$ —	$ —	$ —	$ —
Other (specify): daughter	$ 200.00	$	$ 200.00	$
Total monthly income:	$ 1.239.00	$	$ 1.239.00	$

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
NONE			$
			$
			$

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
SPOUSE			$
DECEASED			$
			$

4. How much cash do you and your spouse have? $ 87.33

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
CHECKING	$ 87.33	$ —
	$	$
	$	$

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

☑ Home 1/ $52,000
Value 1/2 INTEREST

☐ Other real estate
Value

☑ Motor Vehicle #1
Year, make & model 2007 FORD RANGER
Value $1,500.00

☐ Motor Vehicle #2
Year, make & model
Value

☑ Other assets
Description CLOTHES - FURNITURE
Value $1700.00

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 you	Amount owed to your spouse
n/a	$	$
	$	$
	$	$

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
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.

	You	Your spouse
Rent or home-mortgage payment (include lot rented for mobile home) Are real estate taxes included? ☐ Yes ☑ No Is property insurance included? ☐ Yes ☑ No	NO MORTGAGE $ –	$ –
Utilities (electricity, heating fuel, water, sewer, and telephone)	$ 377.81	$ –
Home maintenance (repairs and upkeep)	$ 48.00	$
Food	$ 260.00	$
Clothing	$ 30.00	$
Laundry and dry-cleaning	$ 15.00	$
Medical and dental expenses	$ 75.00	$

	You	Your spouse
Transportation (not including motor vehicle payments)	$	$
Recreation, entertainment, newspapers, magazines, etc.	$ 0	$
Insurance (not deducted from wages or included in mortgage payments)		
Homeowner's or renter's	$ 188.24	$
Life	$ 33.00	$
Health	$ 68.00	$
Motor Vehicle	$ 58.00	$
Other: ______	$	$
Taxes (not deducted from wages or included in mortgage payments)		
(specify): ______	$ n/a	$
Installment payments		
Motor Vehicle	$ n/a	$
Credit card(s)	$ 75.00	$
Department store(s)	$ 45.00	$
Other: ______	$	$
Alimony, maintenance, and support paid to others	$ n/a	$
Regular expenses for operation of business, profession, or farm (attach detailed statement)	$ n/a	$
Other (specify): ______	$	$
Total monthly expenses:	$ 1.202.81	$

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? NO FUNDS

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? NO FUNDS

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.

PETITIONER IS IN POOR HEALTH, AND STATUS AS HANDICAP

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

Executed on: May 20, , 2026

Commonwealth of Pennsylvania - Notary Seal
GENEVA MARIE TAYLOR - Notary Public
Allegheny County
My Commission Expires October 21, 2026
Commission Number 1427808

Anastasios Smalis
(Signature)

Geneva Marie Taylor