

25-7700

ORIGINAL

No.

23-3108

Supreme Court, U.S.
FILED

MAR - 2 2026

OFFICE OF THE CLERK

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)

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and the role of the accounting department in ensuring the integrity of the financial statements.

2. It then goes on to describe the various methods used to collect and analyze data, including the use of statistical software and the importance of sample size and representativeness.

3. The third section focuses on the results of the study, highlighting the key findings and the implications for future research and practice.

4. Finally, the document concludes with a summary of the main points and a list of references to the relevant literature.

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

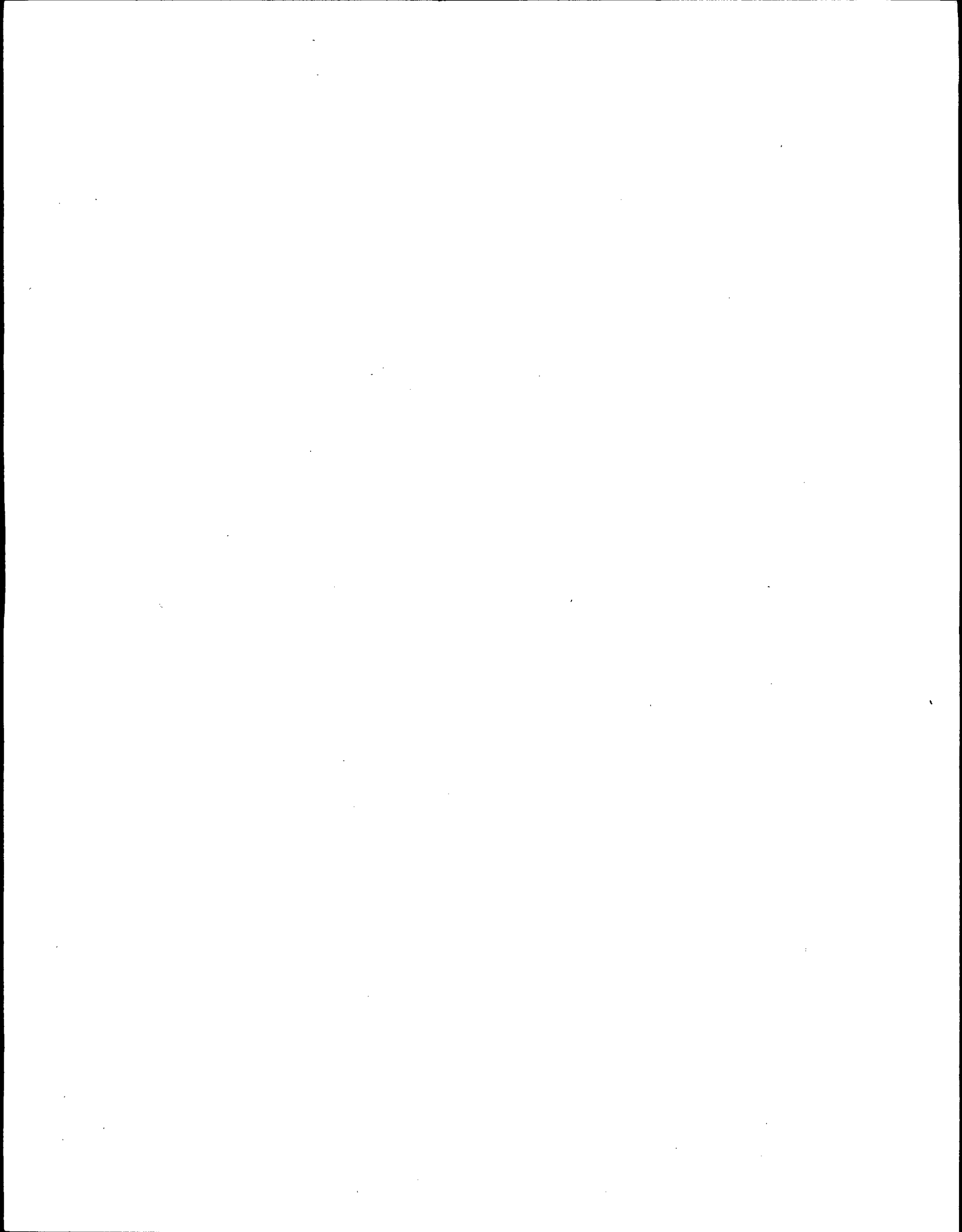
for the Third Circuit

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, Anastasio M. Anallia, 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>n/a</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Self-employment	\$ <u>n/a</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Income from real property (such as rental income)	\$ <u>n/a</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Interest and dividends	\$ <u>n/a</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Gifts	\$ <u>n/a</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Alimony	\$ <u>n/a</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Child Support	\$ <u>n/a</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Retirement (such as <u>social</u> <u>security</u> , pensions, annuities, insurance)	\$ <u>1,039.00</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Disability (such as social security, insurance payments)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Unemployment payments	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Public-assistance (such as welfare)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Other (specify): <u>Daughter</u>	\$ <u>200.00</u>	\$ <u>-</u>	\$ <u>200.00</u>	\$ <u>-</u>
Total monthly income:	\$ <u>1,239.00</u>	\$ <u>-</u>	\$ <u>1,239.00</u>	\$ <u>-</u>

the 1990s, the number of people in the world who are under 15 years of age is expected to increase by 1.5 billion (United Nations 1999).

There is a growing awareness of the need to address the needs of children in the 21st century. The United Nations Convention on the Rights of the Child (1989) has been signed by 112 countries, and the United Nations Millennium Declaration (2000) has set out a commitment to 'ensure that all children, everywhere, have access to primary education by 2015'. The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential.

The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential. The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential.

The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential. The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential.

The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential. The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential.

The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential. The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential.

The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential. The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential.

The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential. The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential.

The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential. The United Nations Secretary-General Kofi Annan (1999) has called for 'a new global compact for children' to ensure that all children have the opportunity to reach their full potential.

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 <u>1/2 \$52,000</u> Value <u>1/2 INTEREST</u>	☐ Other real estate Value _____
☒ Motor Vehicle #1 <u>2007 FORD</u> Year, make & model <u>RANGER</u> Value <u>\$15,000.00</u>	☐ Motor Vehicle #2 Year, make & model _____ Value _____
☒ Other assets Description <u>CLOTHES - FURNITURE</u> Value <u>\$700.00</u>	

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>n/a</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>n/a</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>NO MORTGAGE</u>	<u>—</u>
Are real estate taxes included? ☐ Yes ☒ No	\$ <u>—</u>	\$ <u>—</u>
Is property insurance included? ☐ Yes ☒ No		
Utilities (electricity, heating fuel, water, sewer, and telephone)	\$ <u>377.81</u>	\$ <u>—</u>
Home maintenance (repairs and upkeep)	\$ <u>48.00</u>	\$ _____
Food	\$ <u>260.00</u>	\$ _____
Clothing	\$ <u>30.00</u>	\$ _____
Laundry and dry-cleaning	\$ <u>15.00</u>	\$ _____
Medical and dental expenses	\$ <u>75.00</u>	\$ _____

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial matters. The text outlines various methods for organizing and storing data, including digital databases and physical filing systems.

2. The second section focuses on the role of communication in project management. It highlights the need for clear, concise, and timely communication between all stakeholders involved in a project. The author provides several strategies for effective communication, such as regular meetings, status reports, and the use of collaborative tools.

3. The third part of the document addresses the challenges of resource allocation and management. It discusses how to identify and prioritize tasks, allocate resources efficiently, and monitor progress to ensure that the project stays on track. The text also touches upon the importance of flexibility and adaptability in the face of changing circumstances.

4. The final section discusses the importance of risk management and contingency planning. It explains how to identify potential risks, assess their impact, and develop strategies to mitigate them. The author stresses that having a solid contingency plan in place can help a project navigate unexpected challenges and setbacks.

	You	Your spouse
Transportation (not including motor vehicle payments)	\$ _____	\$ _____
Recreation, entertainment, newspapers, magazines, etc.	\$ <u>0</u>	\$ _____
Insurance (not deducted from wages or included in mortgage payments)		
Homeowner's or renter's	\$ <u>188.24</u>	\$ _____
Life	\$ <u>33.00</u>	\$ _____
Health	\$ <u>68.00</u>	\$ _____
Motor Vehicle	\$ <u>58.00</u>	\$ _____
Other: _____	\$ _____	\$ _____
Taxes (not deducted from wages or included in mortgage payments)		
(specify): _____	\$ <u>n/a</u>	\$ _____
Installment payments		
Motor Vehicle	\$ <u>n/a</u>	\$ _____
Credit card(s)	\$ <u>75.00</u>	\$ _____
Department store(s)	\$ <u>45.00</u>	\$ _____
Other: _____	\$ _____	\$ _____
Alimony, maintenance, and support paid to others	\$ <u>n/a</u>	\$ _____
Regular expenses for operation of business, profession, or farm (attach detailed statement)	\$ <u>n/a</u>	\$ _____
Other (specify): _____	\$ _____	\$ _____
Total monthly expenses:	\$ <u>1,202.81</u>	\$ _____

100

101

102

103

104

105

106

107

108

109

110

111

112

113

114

115

116

117

118

119

120

121

122

123

124

125

126

127

128

129

130

131

132

133

134

135

136

137

138

139

140

141

142

143

144

145

146

147

148

149

150

151

152

153

154

155

156

157

158

159

160

161

162

163

164

165

166

167

168

169

170

171

172

173

174

175

176

177

178

179

180

181

182

183

184

185

186

187

188

189

190

191

192

193

194

195

196

197

198

199

200

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

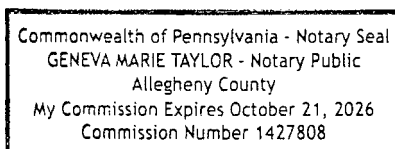
If yes, state the person's name, address, and telephone number:

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



Anastasio Smalis
(Signature)

Geneva Marie Taylor

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the transparency and accountability of the organization. The document outlines the various methods used to collect and analyze data, ensuring that the information is reliable and valid.

The second part of the document focuses on the implementation of the proposed system. It details the steps involved in the rollout, from initial planning to final evaluation. The document also addresses potential challenges and provides strategies to overcome them. The third part of the document discusses the future of the organization, highlighting the need for continuous improvement and innovation.

The fourth part of the document provides a summary of the findings and conclusions. It reiterates the key points made throughout the document and offers recommendations for further research and action. The document concludes by expressing the organization's commitment to excellence and its dedication to serving the community.