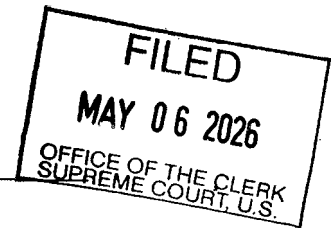


- Redacted for Publication -

Case Docket No. 26-5774



IN THE
SUPREME COURT OF THE UNITED STATES

DANIEL ALLEN VILLA ("Pro Se")

"Petitioner"

v.

COMMISSIONER OF THE
INTERNAL REVENUE SERVICE (IRS) ("et al")

"Respondent"

MOTION FOR LEAVE TO PROCEED *IN FORMA PAUPERIS*

The petitioner asks for 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 D.C.-Circuit Court and Supreme Court of U.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:
- ☐ a copy of the order of appointment is appended.

(Date) 07.27.2026

(Signature) 

-- Cover --

- Motion for Leave to Proceed In Forma Pauperis (MLPI) -

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

I, Daniel Allen Villa, 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	\$ 4043	\$ N/A	\$ 4043	\$ N/A
Self-employment	\$ 220	\$ N/A	\$ 220	\$ N/A
Income from real property (such as rental income)	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Interest and dividends	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Gifts	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Alimony	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Child Support	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Retirement (such as social security, pensions, annuities, insurance)	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Disability (such as social security, insurance payments)	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Unemployment payments	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Public-assistance (such as welfare)	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Other (specify): _____	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Total monthly income:	\$ 4263	\$ N/A	\$ 4263	\$ N/A

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
Wells Fargo Bank	11601 N Black Canyon Hwy Phoenix, Arizona 85029	10/2012 - Current	\$ 4043
Self	6236 N 16th St. Unit 22 Phx AZ	06/2022 - Current	\$ 220
			\$

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
N/A	N/A	N/A	\$ N/A
N/A	N/A	N/A	\$ N/A
N/A	N/A	N/A	\$ N/

4. How much cash do you and your spouse have? \$ N/A
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	\$ N/A	\$ N/A
Checking	\$ N/A	\$ 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 Value N/A	☐ Other real estate Value N/A
☐ Motor Vehicle #1 Year, make & model N/A Value N/A	☐ Motor Vehicle #2 Year, make & model N/A Value N/A
☐ Other assets Description N/A Value N/A	

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	\$ N/A	\$ N/A
N/A	\$ N/A	\$ N/A
N/A	\$ N/A	\$ 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
SPV	Daughter - Minor	14
Petrunka James Stroud	Domestic Partner - Daughters Mother	39

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)	\$ 900	\$ N/A
Are real estate taxes included? ☐ Yes ☒ No		
Is property insurance included? ☐ Yes ☒ No		
Utilities (electricity, heating fuel, water, sewer, and telephone)	\$ 350	\$ N/A
Home maintenance (repairs and upkeep)	\$	\$ N/A
Food	\$ 1000	\$ N/A
Clothing	\$ 167	\$ N/A
Laundry and dry-cleaning	\$ 30	\$ N/A
Medical and dental expenses	\$ 125	\$ N/A

	You	Your spouse
Transportation (not including motor vehicle payments)	\$ 163	\$ N/A
Recreation, entertainment, newspapers, magazines, etc.	\$ 100	\$ N/A
Insurance (not deducted from wages or included in mortgage payments)		
Homeowner's or renter's	\$ 14	\$ N/A
Life	\$ N/A	\$ N/A
Health	\$ N/A	\$ N/A
Motor Vehicle	\$ N/A	\$ N/A
Other: _____	\$ N/A	\$ N/A
Taxes (not deducted from wages or included in mortgage payments)		
(specify): _____	\$ N/A	\$ N/A
Installment payments		
Motor Vehicle	\$ N/A	\$ N/A
Credit card(s)	\$ N/A	\$ N/A
Department store(s)	\$ N/A	\$
Other: _____	\$ N/A	\$ N/A
Alimony, maintenance, and support paid to others	\$ N/A	\$
Regular expenses for operation of business, profession, or farm (attach detailed statement)	Included in totals above \$	\$ N/A
Other (specify): _____	\$ N/A	\$ N/A
Total monthly expenses:	\$ 2849	\$ N/A

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? N/A

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? N/A

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 has been burdened with having to bear the financial burden of enduring numerous moves and moving expenses in close proximity to one another to no fault petitioner or his Family! Unfortunately, it has been endearing trying to rebound from the hardships financially even when working multiple jobs. Petitioner begs for this Courts mercy among the Petitioner's pursuit of Justice, as well in conjunction to the reason described herein, and in additional consideration to the misfortune of ongoing and staggered inflation like circumstances.

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

Executed on: Oct. 27, 2026



(Signature)