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Plaintiff

~~FILED~~  
U.S. DISTRICT COURT  
2020 FEB 12 P 2:34  
DISTRICT OF UTAH

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IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF UTAH

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NAME, GLENDA E. JOHNSON

Plaintiff,

vs.

INTERNAL REVENUE SERVICE, US  
DEPARTMENT OF JUSTICE, agencies of the  
United States, and DAVID NUFFER, an  
individual,

Defendants.

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**VERIFIED COMPLAINT FOR  
DAMAGES AND INJUNCTION**

**Case: 2:20-cv-00090**  
**Assigned To : Romero, Cecilia M.**  
**Assign. Date : 2/12/2020**  
**Description: Johnson v. IRS, et al**

Plaintiff, Glenda E Johnson, Pro Se Plaintiff, complains upon penalty of perjury of Defendants as follows:

### **JURISDICTION AND VENUE**

1. Plaintiff, Glenda E. Johnson (APlaintiff@), is an individual residing in Utah County whose constitutional rights have been abridged by the Defendants acting in concert with one another to deprive her of her rights and to injure him.

2. Defendant, Internal Revenue Service (AIRS@), is an agency of the United States government, acting unlawfully and with the intent to injure Plaintiff and to deprive him of property and of his constitutional rights.

3. Defendant, United States Department of Justice ("DOJ"), is an agency of the United States government, acting unlawfully and with the intent to injure Plaintiff and to deprive him of property and of his constitutional rights.

4. This Court has jurisdiction in this matter in accordance with 28 U.S.C. §§ 1340 and 1345.

5. Venue is properly laid with this Court pursuant to 28 U.S.C. § 1391 in that the cause of action arose in Utah and the Defendants have caused tortious injury in New Mexico.

6. This court has jurisdiction in this matter in accordance with United Nations Convention Anti Corruption treaty signed by United States 9 Dec 2003

### **GENERAL ALLEGATIONS**

7. Plaintiff incorporates by reference the allegations contained in the prior paragraphs 1 through 5 as though set forth herein.

8. Plaintiff was injured when the DOJ on behalf of the IRS requested to cancel shares in International Automated Systems, Inc. (IAS) after the SEC refused to cancel the shares.

9. There was no notice or service of process nor any opportunity to be heard afforded to Plaintiff before the US District Court ordered all shares in IAS be canceled.

10. The resulting damage and injury to Plaintiff includes the complete loss of their property, along with the loss of the opportunity to continue to hold an ownership interest in an energy development and R&D company which holds licenses to patented Fresnel lens, patented turbine technology, patented photovoltaic technology and other patents which IAS was licensed to market.

11. The patented lenses concentrate solar heat and achieves temperatures in excess of 1,500° Fahrenheit.

12. To house the Fresnel lenses in an array, to align that array with the sun, and to track the movement of the sun with the array took additional years of research and development to solve environmental issues such as the wind and seasonal locations of the sun.

13. The Fresnel lenses were being sold to the public and the lenses had been and were being used to develop other related products including receivers and heat-transfer systems, all of which were valuable and useful.

14. The Defendants have acted in concert with one another to wrongly impair the rights of the Plaintiff and to abridge the Plaintiff's rights to Due Process and Equal Protection, as more fully set forth below.

15. The government has consistently identified and acknowledged Fresnel lenses as solar equipment, and in the case brought against Plaintiff the government admitted the product sold was a Fresnel lens.

16. These are also violations of the UNCAC treaty. Specifically Article 19, Abuse of Functions,

**FIRST CAUSE OF ACTION**

**(Denial of Due Process-Notice)**

17. Plaintiff incorporates by reference the allegations contained in the prior paragraphs 1 through 16 as though set forth herein.

18. The Defendants IRS and DOJ did not provide notice and an opportunity to protect their rights to Plaintiff before obtaining an order from Judge David Nuffer canceling the shares in IAS, including the property/shares owned by Plaintiff.

19. Plaintiff was not a party to that litigation, however, Judge David Nuffer, the IRS and a court appointed receiver in that case acted to destroy the property of Plaintiff in case number Civil No. 2:15-cv-00828-DN in the United States District Court for the District of Utah.

20. These Defendants wrongly deprived Plaintiff of any opportunity to learn of the cancelation of their shares at a meaningful time and through service of actual notice.

21. Plaintiff was entitled to receive Due Process including the processes required for making claims against his property set out in the Federal Rules of Civil Procedure, as any other litigant is entitled, but Defendants acted in concert to deprive Plaintiff of his right to know before losing his property through this confiscatory taking. Therefore, his rights to Due Process, Equal Protection, and against an illegal taking of property were abridged.

22. As a result of Defendants' actions in Civil No. 2:15-cv-00828-DN, Plaintiff has been damaged in an amount to be proven at trial.

23. A motion cannot take the place of a trial. Motions can only be used where there is no disputation of fact. If motions could be used to resolve disputed facts, they could replace any person's right to a trial. Motions cannot be used to replace trials. To do so is a violation of Due Process which negates jurisdiction. In the procedure used by the court in Civil No. 2:15-cv-00828-DN, the Defendants employed a motion to destroy Plaintiff's property, where there are several disputes of fact. For this reason, I ask this court to set aside the decision in Civil No. 2:15-cv-00828-DN and enjoin any further proceedings in that case until this matter is fully resolved.

### **Second Cause of Action**

#### **Wrongful Misconduct by IRS**

24. Plaintiff incorporates the prior paragraphs 1 through 23 into this Second Cause of Action.

25. International Automated Systems, Inc. should never have been part of the original trial because they had paid out all of their sales prior to 2013.

26. The IRS has conceded before the Tax Court, in filings made in the case of *Preston Olson & Elizabeth Olsen; Petitioners, v. Commissioner of Internal Revenue, Respondent*, Docket Nos. 26469-14 and 21247-16, that the solar lenses sold by International Automated Systems, Inc. had been recanted.

27. Because the solar lens sold by International Automated Systems, Inc. had been recanted prior to 2013 as admitted by the IRS. There is no point of controversy between IRS and International Automated Systems, Inc. and case Civil No. 2:15-cv-00828-DN should have been dismissed for lack of jurisdiction.

28. Jurisdiction can be challenged at any time, even for the first time on appeal.

29. When it is challenged, the IRS then had the burden of proof to prove that the challenged jurisdiction exists with the court.

30. If Judge Nuffer tries to prove his own jurisdiction, then he would become an advocate for one side over the other. This is what Judge Nuffer has apparently done.

31. The result of this conduct is that the court has lost its impartiality, which also affects due process.

32. No court can operate without knowing that it has jurisdiction. Since jurisdiction is one of issues on appeal, the District Court has no way of knowing that it had jurisdiction until the

appeal process is complete. Therefor all of the District Court's rulings made without jurisdiction will be void, until the appellate court decides the jurisdictional issue.

33. Once the appeal has been filed, the appellate court has control over the case. The procedures cannot change. This would require the appellate court to rule before any of the lower court's ruling can take effect.

34. Until the appeals court made its findings and ruling the lower court could not know if it had jurisdiction. Without that knowledge the lower court could not operate.

35. For this reason, the lower court could and should not have ruled on the action to cancel International Automated System, Inc. shares belonging to third parties, such as myself, whose property was taken in a lawsuit in which I was not even a participant and which likely was done without any jurisdiction in case Civil No. 2:15-cv-00828-DN.

### Third Cause of Action

#### **Declaration: Judgment Is Void**

36. Plaintiff incorporates all prior paragraphs into this Third Cause of Action.

37. The Judgment in Civil No. 2:15-cv-00828-DN is void and invalid as a matter of law because it violates the requirements for both Due Process and Jurisdiction. See *Old Wayne Mut. L. Assoc. V. McDonough*, 204 U.S. 8, 27 S.Ct. 236 (1907).

38. Although judgment was entered and an appeal was taken and is presently pending, the decision was wrongly entered and void even before the appeal of that decision.

39. The Judgment in Civil No. 2:15-cv-00828-DN violates the Plaintiff's rights under the 14<sup>th</sup> Amendment of the US Constitution, and Plaintiff is entitled to a declaration that the judgment in that case should be set aside.

**Prayer for Relief**

WHEREFORE, Plaintiff prays for judgment against Defendants as follows:

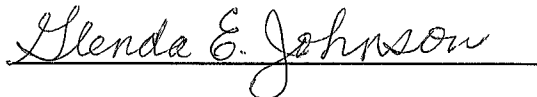
1. For an injunction prohibiting Defendants from proceeding further against Plaintiff in Civil No. 2:15-cv-00828-DN until a decision has been made about his Constitutional rights to Due Process and Equal Protection under the law.
2. For a declaration that the judgment in Civil No. 2:15-cv-00828-DN is void and of no effect.
2. For all costs and losses incurred as a result of the actions of the Defendants.
3. For an award of attorney fees.
4. I ask the court to apply any applicable law derived from UNCAC. This would include criminal investigation.
5. For such other and further relief as the Court may deem just and equitable in the premises.



## Demand for Jury Trial

DATED this 12 day of February, 2020.

Glenda E. Johnson



Glenda E. Johnson, Pro Se

NAME Glenda E. Johnson

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Phone # 801-372-4838

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Plaintiff

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