

**FILED**

OCT 16 2018

4TH DISTRICT  
STATE OF UTAH  
MILLARD COUNTY *186*

Neldon P. Johnson  
2730 West 4000 South  
Oasis, Utah 84624  
(801) 372-4838  
Pro Se Plaintiff

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**IN THE FOURTH DISTRICT COURT  
FOR MILLARD COUNTY, UTAH**

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NELDON PAUL JOHNSON,

Plaintiff,

vs.

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

Defendants.

**COMPLAINT**

Jury Demanded

*180700040*

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Plaintiff, Neldon P. Johnson, Pro Se Plaintiff, complains of Defendants as follows:

**JURISDICTION AND VENUE**

1. Plaintiff, Neldon P. Johnson ("Plaintiff"), is an individual residing in Millard County whose rights have been abridged by the Defendants acting in concert with one another to deprive him of his rights and to injure him.

2. Defendant, Internal Revenue Service ("IRS"), is an agency of the United States government, acting unlawfully with the approval and encouragement of the other named Defendants 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. Defendant David Nuffer is a judge who acted outside the scope of his role as judge, joining in a conspiracy to commit fraud and damage Plaintiff.

5. This Court has jurisdiction in this matter because the events complained of and the injuries suffered happened in the State of Utah. Venue is proper with this Court in that the cause of action arose in Utah and the Defendants have caused tortious injury to Plaintiff in Millard County, Utah.

#### **GENERAL ALLEGATIONS**

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

7. Plaintiff was sued by the DOJ on behalf of the IRS for alleged tax violations involving the sale of patented Fresnel lenses to the public.

8. The patented Fresnel lenses took years of research and development, costing millions of dollars of investment, to solve numerous design and manufacturing challenges.

9. The Plaintiff, prior to selling any of the patented Fresnel lens, engaged legal counsel in both Millard County and Salt Lake City to obtain advice on how to properly sell the lenses to the public.

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

11. Plaintiff was advised about relevant parts of the Internal Revenue Code by multiple law firms and certified public accounting firms, and acted in reliance upon that advice and counsel.

12. The Fresnel lenses were sold to the public using sales documents prepared by attorneys which were designed to allow purchasers to potentially qualify for tax benefits.

13. Defendant IRS has fraudulently claimed that the Plaintiff's sales of Fresnel lenses to the public were made using false claims, including a demonstrably untrue representation that the Fresnel lenses could not ever be used to produce electricity.

14. Defendants have published the republished these false statements from a time beginning on or about 2012 and lasting through the present, including disseminating these false statements to the Deseret News and other news media with the intent to have their publication of the false statements known widely.

15. Because it is an undisputable scientific fact that any generation of heat from any process can be used to produce electricity, the Defendant IRS knew that these statements concerning the inability of the Fresnel lenses to ever be used to produce electricity were false.

16. Defendant DOJ then, knowing that the statements about Plaintiff's Fresnel lenses were false, used, repeated, published, and widely disseminated the false and

fraudulent claim that the Plaintiff's Fresnel lenses could not ever be used to produce electricity.

17. Defendant Nuffer knew or should have known that the claim that Plaintiff's Fresnel lenses could not ever be used to produce electricity was false, but joined in repeating and publishing the false and fraudulent claim, intending to harm and harming Plaintiff.

18. Judge Nuffer willingly repeated the false and fraudulent claims, adding his ability to widely publish the fraudulent claims, the injury of Plaintiff.

19. Defendants together succeeded in deliberately damaging Plaintiff using these false and fraudulent claims in a conspiracy to injure Plaintiff.

WHEREFORE, Plaintiff asks this Court to grant relief to Plaintiff as follows:

1. For a Jury trial to determine the Defendants have acted fraudulently to Plaintiff's injury.
2. For an award of damages by the Jury for the injury and damages to Plaintiff.
3. For court costs and expenses in bringing this claim to Court.
4. For such other relief as the Jury finds appropriate in this matter.

Dated this 16 day of October, 2018

  
Neldon Johnson, Pro Se