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DEC 30 2009

**Clerk, U.S. District and
Bankruptcy Courts**

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA**

Glenn Winningham ,)
)
Plaintiff,)
)
v.)
)
Douglas Schulman et al.,)
)
Defendants.)

Civil Action No. 09 2435

MEMORANDUM OPINION

Before the Court is the plaintiff's *pro se* complaint and application to proceed *in forma pauperis*. The application will be granted for the purposes of this decision and the complaint will be dismissed.

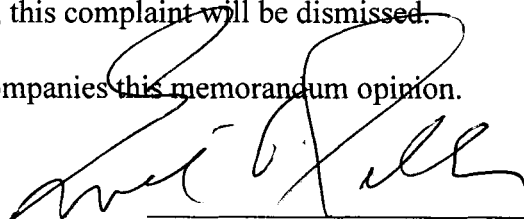
The plaintiff, self-identified as "Glenn Willingham, house of Fearn; sui juris Sovereign living soul, holder of the office of 'the people,' Inhabitant of the land of Texas currently traveling on the land of New York, with a Postal address of Non-Domestic Mail, C/O 6340 Lake Worth Blvd., Suite # 437, Fort Worth, Texas ZIP CODE EXEMPT," Compl. at 20, purports to sue 22 individuals in their personal capacity only, two of whom are John Does, for \$100 million each. *Id.* at 1-6, 20. The defendants are identified as either IRS officials or agents, corporate officers or employees of US Airways, or Paul Clement, a former solicitor general of the United States. The complaint does not identify a cause of action under federal law, but repeatedly identifies the IRS officials as fiduciaries "for the trust which was established by the articles of Confederation (1781), and the Constitution for the United States of America (1787)" *See, e.g., id.* ¶¶ 14-17. It appears that the plaintiff believes he is not subject to the United States tax code, and he repeatedly characterizes the IRS as "thieves." *See, e.g., id.* ¶ 45. It also appears that the plaintiff

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may have been a former employee of US Airways. The complaint states that “[b]ecause corporate commercial hired thugs insisted on falsely accusing me of being a lowlife scumbag US citizen/slave, I have renounced their lowlife scumbag US citizen by registered mail **RA 351 949 910 US**” *Id.* ¶ 29. The complaint alleges that the “US Airways respondents admitted that they were conspiring with the IRS to facilitate the theft of My property.” *Id.* ¶ 58. The complaint also makes multiple references to “US Supreme Court case 07-0674,” *see, e.g., id.* ¶ 66, where, indeed, the United States Supreme Court denied plaintiff’s petition for a writ of certiorari to the United States Court of Appeals for the Ninth Circuit, 552 U.S. 927 (Mem.) (2007). The Ninth Circuit had summarily affirmed the district court’s dismissal with prejudice of the plaintiff’s action, stating that “[t]o the extent appellant claims to be a sovereign and not subject to federal taxes, we summarily reject such arguments.” 231 Fed. Appx. 719, 720 (9th Cir. 2007).

A complaint that describes fantastic or delusional scenarios is subject to immediate dismissal. *See Neitzke v. Williams*, 490 U.S. 319, 328 (1989); *Best v. Kelly*, 39 F.3d 328, 330-31 (D.C. Cir. 1994). Moreover, a complaint may be dismissed as frivolous when it lacks “an arguable basis in law and fact.” *Brandon v. District of Columbia Bd. of Parole*, 734 F.2d 56, 59 (D.C. Cir. 1984). This complaint appears to lack an arguable basis in either law or fact, and may reflect delusional thinking. Accordingly, this complaint will be dismissed.

A separate appropriate order accompanies this memorandum opinion.



United States District Judge

Date:

12/21/09