

Plaintiff Roger Johnson

My name is Roger G. Johnson and I am a citizen of the United States of America. I currently reside in Brno, Czech Republic.

I was born on September 19, 1952 in Dinuba, California. I grew up on a fruit ranch in Fresno County, California. Then, in 1963, I moved to Southern California with my family so that my father could accept a teaching position there. I completed my elementary, high school, and college education in Orange County.

I am a veteran of the United States Army, having served twelve years on active duty and ten years in the U.S. Army Reserve. I joined the Army as a private in 1975. During my service, I attended Officer Candidate School, earned a Masters degree during my off-duty time, and attended the Defense Language Institute where I learned German. By the time I left active duty service in 1987, I had attained the rank of captain. Following active service, I continued my military service as a member of the U.S. Army Reserve, during which time I was recalled to active duty service for the first Iraq war in 1990 for six months and served in combat during Operation Desert Storm with the 3rd Armored Division. I retired from the U.S. Army Reserve as a major. My military decorations include the Legion of Merit and the Bronze Star. I also worked for 4 years as a military contractor in support of U.S. and NATO forces in Afghanistan.

I remained in Germany after leaving active military service. I met my wife, a Czech lawyer, in Berlin where I was working as a project manager for a German grocery firm. My and I wife lived in Berlin, Germany until 1994, and later moved to Brno, my wife's hometown, so that my wife could resume her law practice. My wife and I have two adult children who are attending college. My wife is a citizen of the Czech Republic, and my children are dual citizens of the United States and the Czech Republic.

During the course of the twenty-two years that my wife and I have made our home in the Czech Republic, we have founded two small advertising businesses, purchased a personal residence together, purchased several rental properties, invested our money, and maintained joint bank accounts. FATCA, however, forced me and my wife to significantly alter our financial affairs. My wife, a Czech citizen who has never lived in the United States, strongly objected to having her financial affairs, including her business financial records, disclosed to the United States government under FATCA. After consulting with our tax advisor, who strongly recommended that we separate our assets, my wife and I decided to legally separate all of our jointly owned assets to protect my wife's privacy. As a result of that separation, I no longer have any ownership interest in my home, rental properties, or my wife's company. My wife and I are now forced to maintain completely separate bank accounts to protect her privacy.

I have five bank accounts that I use to conduct my affairs: two in the United States and three in the Czech Republic. I maintain the two U.S. accounts to pay bills associated with a home I own in California and for certain transactions which are more conveniently completed using a U.S. account. The Czech accounts are all maintained at Citibank in the Czech Republic and are used to support my day-to-day financial needs such as paying for housing and purchasing food, clothing, and fuel for my vehicle. Each of the three Czech accounts is denominated in a different currency—one in U.S. dollars, one in Euros, and one in Czech Crowns—to enable me to conduct my affairs when I travel in Europe and elsewhere.

My wife and I would reverse the legal separation of our assets and financial affairs if we were not required to be reported under FATCA and the Czech IGA.

I have no adequate remedy at law and am suffering irreparable harm.