

**UNITED STATES DISTRICT COURT
for the
SOUTHERN DISTRICT OF FLORIDA
Miami, Florida**

WILLIAM S. SCOTT,)	
)	
Petitioner)	
v)	Case No. 1:24-cv-24123-CMA
)	
INTERNAL REVENUE SERVICE COMMISSIONER)	
)	
Respondent)	
		/

**AMENDED APPEAL and
PETITION FOR WRIT OF MANDAMUS**

NOW, COMES, William S. Scott (“Scott” or “Petitioner”), pro se, to file his Amended Appeal pursuant to Fed. R. Civ. P. 15(a)(1)(B) to appeal the Final Determination under Internal Revenue Code (IRC) *26 U.S.C. § 7623* – Denial issued by the Internal Review Service (IRS) on September 26, 2024, attached as Exhibit 2, and to Petition for a Writ of Mandamus pursuant to 28 U. S. C. § 1340 and § 1361 to direct the Internal Revenue Service to conduct a complete investigation and enforcement of the question: *Did the Bill and Malinda Gates Foundation/Trust engage in a for-profit vaccine business* and, in support thereof, states as follows:

JURISDICTION and VENUE

1. Historically, a *threshold rejection* of a Form 211 claim pursuant to *26 C. F. R. § 301.7623-3(c)(7)* by the IRS Whistleblower Office ("WBO") was appealable to the U. S. Tax Court for review. *Ware v Comm’r*, 499 F. App’x 957 (11th Cir. 2012); *Lacey v Comm’r*, 153 T. C. 146 (2019); *Cooper v Comm’r*, 135 T. C. 70, (2010).

2. On January 11, 2022, the United States Court of Appeals for the District of Columbia (USCA DC) overruled *Lacey* and *Cooper* to hold that the US Tax Court does not have subject matter jurisdiction to review a *threshold rejection* made because the IRS determined on initial review that the claimant provided vague and speculative information. *Mandy Mobley Li v Commissioner of Internal Revenue*, 22 F. 4th 1014 (D.C. Cir. 2022), *cert denied*.
3. Although the *threshold rejection* of Petitioner's Form 211 claim in this case was because the information did not result in the collection of any proceeds rather than the information was vague or speculative, for purposes of jurisdictional analysis under 26 U. S. C. § 7623(b)(4), the IRS denial of Scott's claim was the same as the *Li* rejection.
4. The USCA for the Eleventh Circuit has ruled that *threshold rejection* of a Form 211 claim may be appealed to the tax court. *Ware v Comm'r*, 499 F. App'x 957 (11th Cir. 2012).
5. *Li* filed a Petition for *Writ of Certiorari* to the U.S. Supreme Court that was *denied* which left her with no right of appeal. Accordingly, Petitioner has elected to file this Appeal in this Court pursuant to the Administrative Procedures Act, 5 U. S. C. §§ 551-559.
6. 28 U. S. C. § 1361 confers jurisdiction; and Declaratory Judgment under the Declaratory Judgment Act, 28 U. S. C. §§ 2201-2202; and for Mandatory Injunction and declaratory relief pursuant to 28 U. S. C. §§ 2201-02, and Fed. R. Civ. P. 57.

7. Venue is vested in this Court under 28 U. S. C. § 1391 because the IRS mailed its decision to Scott in Florida and the IRS conducted its review in Ogden, UT, a satellite office, which allows Petitioner to bring this action in Miami, FL where the IRS also maintains a satellite office.

PARTIES

7. a. The taxpayer is the Bill and Melinda Gates Foundation/Trust, P. O. Box 23350, Seattle, WA 98102, EIN 56-2618866. It operates through finances obtained from Bill and Melinda Gates, individually, their Trust, and their for-profit vaccine business, (collectively identified either as “the Bill and Melinda Gates Foundation/Trust” or “Taxpayer”).
8. Claimant is William S. Scott, 1065 SW 8th Street, Suite 1977, Miami, FL 33130.
9. Respondent is the Internal Revenue Service, Whistleblower Office – ICE, 1973 N. Rulon White Blvd., Mail Stop 4110, Ogden, UT 84404, with an office at 51 SW 1st Avenue, Miami, FL 33130 (“IRS”).

PLEADINGS

10. On May 24, 2024, Scott filed a claim on IRS Form 211, with attachment, for an award of a share of tax to be collected from the Bill and Melinda Gates Foundation/Trust and their various operations engaged in the sale of vaccines for-profit that were not sufficiently tested for efficacy and safety to qualify as a charitable purpose. See Exhibit 1 attached.
11. The IRS assigned number 2024-010618 to the Scott claim.

12. On September 26, 2024, the IRS denied Scott's claim because the information Scott provided did not result in the collection of any proceeds. See Exhibit 2 attached.

13. Scott's Form 211 and the IRS denial are incorporated in this appeal by reference.

APPEAL

14. No assertion was made by the IRS in its denial or otherwise that another claimant had filed prior to Scott's submission or that Scott's claim was vague or incoherent or that the IRS had a substantially similar claim in progress. To the contrary, the IRS denial of Scott's claim is additional proof that Scott supplied original information that is entitled to an award of a portion of the tax owed by Taxpayer.

15. Scott's Form 211 claims:

- a. That under the pretense of improving World Health, Bill & Melinda Gates Foundation/Trust has been engaged in the promotion, manufacture and sale of Covid-19 vaccines that were not sufficiently tested for safety or for effectiveness for their intended use. The claim that its' efforts are charity are bogus and it has acted in bad faith.
- b. Because there is no statute of limitations on murder or intentional fraud, Taxpayer's 501(c)(3) status must be revoked retroactively to 2009 through the tax year 2023 and all for all future tax years.

- c. Taxpayer's untested and ineffective Covid-19 vaccine activities should be taxed for the years 2009 through 2023 and in the future as ordinary income from for-profit transactions.

ARGUMENT

Petitioner has supplied sufficient information for the IRS to conduct an evaluation of the facts. Petitioner believes, and therefore asserts, that the IRS conducted no investigation to reach its decision to deny his Form 211. This lack of investigation is contrary to the IRS obligation to uniformly apply the tax code to all taxpayers. Particularly, once it is notified of fraud. And, more particularly, a fraud that potentially involves millions of dollars of tax due.

The IRS has sufficient resources to uniformly and fairly collect taxes from all businesses, including Taxpayer, which has used its wealth to control World Health Organizations.¹

From January 2009 to the date of this submission, the Bill & Melinda Gates Foundation/Trust ("Taxpayer") caused the World Health Organization ("WHO") and other Non-Governmental Organizations ("NGOs") to issue opinions that a pandemic commonly called Covid-19 was in progress and that various vaccines had been developed to combat that pandemic.

¹ WASHINGTON, April 6, 2023, (Reuters) - The U.S. Internal Revenue Service plans to hire nearly 20,000 new employees and deploy new technology over the next two years as it ramps up an \$80 billion investment plan to improve tax enforcement and customer service.

Total tax-exempt revenue reported on IRS form 990-PF by Taxpayer for 2023, the last year available, was \$6,840,102,370.

Petitioners believe, and therefore assert, Taxpayer co-mingled revenue from the sale of untested and unworthy vaccines with charitable donations and expenditures and, therefore, Taxpayer is obligated to prove how much of its proceeds came from charitable and how much came from ordinary business endeavors. Until Taxpayer satisfies that proof, the entire revenue for the years 2009 through 2023 is taxable at ordinary income rates.

Taxpayer was more interested in profits than it was in the health and safety of the public. It was not engaged in a charitable purpose. It was engaged in population reduction, an enterprise not eligible for tax exemption under the US Internal Revenue Code.

MANDAMUS

There is no discretion involved in the IRS required review of Scott's Form 211. The lack of testing of the Covid-19 vaccines for safety and efficacy renders Taxpayer guilty of gross negligence. That negligence, combined with their announced purpose of population reduction, renders them guilty of murder and mayhem. Those facts control the outcome of this Court's review and the required analysis to be made by the IRS of Form 211 Claim number 2024-010618.

Mandate is the proper remedy to direct the IRS to conduct an intellectually honest investigation of the claim that Taxpayer's vaccine efforts were and are an ordinary for-profit business rather than a charitable endeavor.

CONCLUSION

A quality health system requires the elimination of bribes and overreach by Taxpayer and others who engage in population reduction in the name of charity; i.e., at taxpayer expense. Taxpayer has been engaged in crimes against humanity rather than efforts for the common good of the people.

One of the steps to stop this unlawful activity is to take the tax benefit from Taxpayer to the end that the ordinary income earned from its efforts is taxed and, after payment of Petitioners' award, put in the USG treasury for the benefit the general population.

WHEREFORE, Petitioner requests a mandatory injunction directed to the Internal Revenue Service to conduct a proper and full investigation of his Form 211 claims.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W Scott', with a stylized flourish at the end.

William S. Scott, Pro Se
1065 SW 8th Street, Suite 1977
Miami, FL 33130

(908) 219-2323
04wmsscott@comcast.net

CERTIFICATE OF COMPLIANCE

I certify that the foregoing Amended Appeal and Petition for Writ of Mandamus complies with the font and point selections approved by the Court in Local Rule 5.1(a)(4). This document has been prepared in Century Schoolbook 12-point font.



William S. Scott, pro se

CERTIFICATE OF SERVICE

On the 8th day of January 2025, the undersigned hereby certifies that he filed the foregoing Amended Appeal of the denial of Whistleblower Claim 2024-010618 upon the Clerk of Court in hard copy which will be posted on Pacer to serve a copy upon MATTHEW L. PAEFFGEN, Trial Attorney, U. S. Department of Justice, Tax Division, by electric notice of the filing.



William S. Scott, Pro Se
1065 SW 8th Street, Suite 1977
Miami, FL 33130

(908) 219-2323
04wmscott@comcast.net