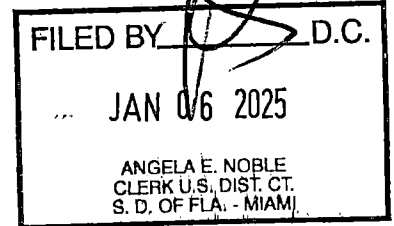


UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA



WILLIAM S. SCOTT

Plaintiff

v.

CASE NO.

24-cv-24123-ALTONAGA/Reid

INTERNAL REVENUE SERVICE IRS WBO NO.

2024-010618

Defendant

**SCOTT RESPONSE TO IRS MOTION TO DISMISS
and MEMORANDUM OF LAW**

NOW, COMES, William S. Scott, ("Scott" or first person), to submit his response to the Internal Revenue Service ("IRS") December 20, 2024, Motion to Dismiss ("MTD"), filed at ECF No. 18, as follows:

BASIS OF SCOTT'S FORM 211 CLAIM

1. All of my Form 211 claims in regard to the review of the IRS MTD are deemed to be true and viewed in the light most favorable to me.
2. Bill & Malinda Gates Foundation, Inc./Trust (the "Taxpayer") is classified a public charity eligible to receive tax exempt donations and pay no tax on its income under 26 U.S.C. § 501(c)(3).
3. The classification of Taxpayer as a charity gives the public a false sense of security that the Covid-19 vaccines are manufactured and tested within the guidelines of a philanthropic purpose. The contrary is true. The Covid-19 vaccines were either never tested, or when tested, humans and lab animals died.
4. An activist organization filed an FOIA inquiry to the U. S. Food and Drug Administration ("FDA"). The FDA refused to provide the Pfizer vaccine trial

results. The activist then filed an enforcement action which resulted in a Court Order to require the FDA to release the Pfizer test results. A review of those results disclosed that 3% of people tested DIED within 3 Months and 28% were permanently disabled. *Public Health and Medical Professionals for Transparency v Food and Drug Administration*, USDC ND of Texas, Fort Worth Division, Case No. 4:21-cv-1058-P, Order of 01/06/2022, Document 35. Taxpayer knew of these results when it financed and advocated for Covid-19 vaccine mandates and distribution. Taxpayer intended to do more harm than good as its purpose, in addition to profit, was to reduce the World's population.

5. Its purposes of profit and population reduction are out of the scope of charity purposes pursuant to 26 U.S.C. § 501(c)(3) and, therefore, its vaccine activities are subject to taxation as a for-profit business. In addition, because Taxpayer is engaged in the production of ineffective and unsafe Covid-19 vaccines, the grant of a Rule 12 Motion to Dismiss is inappropriate for this case.

JUDICIAL AUTHORITY TO REVIEW

6. By Order dated October 25, 2024, this Court, *sua sponte*, raised the question of did it have jurisdiction and required Scott to respond to its inquiry. See ECF No. 6. On October 28, 2024, Scott filed his Memorandum in Response, ECF No. 7, which is attached and incorporated herein by reference. ECF No. 6 is Exhibit 1 to ECF No. 7. See Exhibit A.
7. The IRS admits the denial letter sent Scott is a final agency action within the Administrative Procedures Act ("APA"), requirement. See 5 U.S.C. §§ 702, 704.

8. The IRS asserts Scott has a right to appeal to the U. S. Tax Court and, therefore, the APA is unavailable. That position is inconsistent with the change the IRS made to its denial letters after the decision in *Mandy Mobley Li v Commissioner of Internal Revenue*, 22 F. 4th 1014 (D.C. Cir. 2022), *cert denied*. The IRS denial letter sent to Scott on September 26, 2024, Exhibit 2 to ECF No. 1, provides no Notice to Scott of a right of appeal to the U. S. Tax Court. See Exhibit B.
9. The IRS Whistleblower denial letters in use prior to the *Li* decision provided Notice to Whistleblower Claimants, like Scott, that they had a right to appeal to the U. S. Tax Court. A redacted sample of the letter in use prior to 2022 is attached and incorporated herein as Exhibit C.
10. Scott believes, and therefore asserts, the non-review of his Form 211 claim was substantially the same as the non-review evidenced by the redacted Confidential Whistleblower Form 211 review form from another Form 211 Whistleblower case that is attached and incorporated herein by reference. See Exhibit D.
11. Scott further contends the dismissal sent to him with the explanation “no tax was collected” is inadequate because it fails to demonstrate a good faith effort and adherence to IRS procedures. *Stone v Comm’r of Internal Revenue*, 86 F. 4th 1320, 1329 (11th Cir. 2023, *cert denied*).
12. Those procedures include review pursuant to Section 7623(b).; 26 C.F.R. §§ 301.7623-3(b)(3), (c)(7) - (c)(8) (defining and differentiating rejections from denial determinations where the IRS “either did not proceed based on the information provided . . . or did not collect proceeds”). They also provide that an IRS

informant should be extensively interviewed and kept informed as to the development of the submitted information to assist the IRS in its investigation.

13. The IRS failed to interview Scott or allow him to supplement his Form 211 with additional information to overcome any objections the IRS may have and otherwise support his claims before issuing its denial.
14. The MTD is silent on Scott's assertion that only an Article III U. S. District Court can resolve charitable purpose definition disputes under 26 U.S.C. § 501(c)(3). *Larson v. Valente*, 456 U. S. 228, (1982).
15. The 5 U.S.C. § 702 provides the United States may be named as a defendant in any such action, and a judgment or decree may be entered against the United States *provided*, that any mandatory or injunctive decree shall specify the Federal officer or officers (by name or by title), and their successors in office, personally responsible for compliance. Accordingly, I will seek written consent from the IRS or alternatively, file a Motion for Leave to Amend my appeal to add the IRS Commissioner by title as a party.
16. Rather than a burden, it will be within the IRS normal scope of business to collect vaccine damage information from Scott's Form 211, review the information Taxpayer supplies, and, thereafter, enforce tax collection.
17. The United States Government ("USG") through its membership in the World Health Organization and its sponsored National Institute of Health and others, participated in the development of the Covid-19 vaccines with the Taxpayer.

18. The Defendant has exercised bad faith in its refusal to investigate Taxpayer's Covid-19 vaccine business to cover-up potential USG liability.

ARGUMENT

The lack of Tax Court jurisdiction in *Li v. Commissioner*, 22 F.4th 1014, 1017 (D.C. Cir. 2022) was because the IRS found the Form 211 submission to be “*vague and speculative*”, By contrast, the IRS denial in this case for “*no tax collected*” was *arbitrary and capricious* subject to review under APA 5 U. S. C. § 706(2)(A). See *Brown v. Blue Cross and Blue Shield of Alabama*, 898 F.2d 1556 (11th Cir.1990) where the court reviewed the facts to fashion an appropriate remedy.

The IRS correctly states “If a plaintiff is adversely affected by the action of a federal agency, the APA provides for judicial review of “final agency action for which there is no other adequate remedy in a court.” 5 U.S.C. §§ 702, 704; see also *Bowen v. Massachusetts*, 487 U.S. 879, 903 (1988)(the U. S. District Court has jurisdiction to review government action that is alleged to breach the duty the Federal agency owed to the aggrieved party).” 487 U. S. at 893. For purposes of that decision, Scott is an aggrieved party as he has been denied the opportunity for an award.

The *Bowen* Court further ruled that the 1976 amendment to § 702 was an important part of a major piece of legislation designed to remove “technical” obstacles to access the Federal courts. Footnote 22: See H.R.Rep. No. 94-1656, pp. 3, 23 (1976) (H.R.Rep.); S.Rep. at 2, 22 (same). 487 U. S. at 896.

The Supreme Court has echoed that theme by noting that the Administrative Procedure Act's ‘generous review provisions’ must be given a ‘hospitable

interpretation." *Abbott Laboratories v. Gardner*, 387 U. S. 136, 140-41(1967)

(footnote omitted). *Bowen* 487 U. S. at 904.

The question whether the District Court had the power to enter the order it did in *Bowen* is governed by the plain language of 5 U.S.C. § 706. It seems perfectly clear that, as "the reviewing court," the District Court had the authority to "hold unlawful and set aside agency action" that it found to be "not in accordance with law." As long as it had jurisdiction under § 702 to review the disallowance order of the Secretary, it also had the authority to grant the complete relief authorized by § 706. Neither the APA nor any of our cases required the Court of Appeals to split this case into two parts. *Bowen* 487 U. S. at 911.

The IRS claims the Tax Court continues to be available citing *Citizens for Responsibility & Ethics in Washington v. DOJ*, 846 F.3d 1235, 1245 (D.C. Cir. 2017)(quoting *El Rio Santa Cruz Neighborhood Health Center v. HHS*, 396 F.3d 1265, 1270 (D.C. Cir. 2005)); *Bowen*, 487 U.S. at 903. This argument is inapplicable because the CCA DC has taken all Whistleblower denial appeal rights away from the Tax Court. Therefore, the APA claim filed in the US District Court where Claimant resides is the appropriate jurisdiction and venue. *Mandy Mobley Li v Commissioner of Internal Revenue*, 22 F. 4th 1014 (D.C. Cir. 2022), *cert denied*.

The IRS cites *Heckler v Chaney*, 470 U. S. 821, 830 (1985) for the proposition: "“If the statute authorizing agency action provides “no meaningful standard against which to judge the agency’s exercise of discretion,” APA review is precluded.”” Although there may be no provision of the IRC to provide a “meaningful standard”

for review of the IRS's decisions and the agency has full authority to determine how to best marshal its resources and personnel to carry out its delegated resources, this Court has jurisdiction to review those claims. *Massachusetts v. EPA*, 549 U.S. 497 (2007)(While it may be true that regulating motor-vehicle emissions will not by itself reverse global warming, it by no means follows that we lack jurisdiction to decide whether EPA has a duty to take steps to *slow* or *reduce* it.)

The charitable organization is obligated to prove it qualifies to be tax exempt. *Larson v. Valente*, 456 U. S. 228, (1982)).

The IRS cites *Citizens for Responsibility & Ethics ("CREW") v. FEC ("Federal Election Commission")*, 993 F.3d 880, 888 (D.C. Cir. 2021) (quoting *Citizens for Responsibility & Ethics in Washington v. FEC* ("Commission on Hope"), 892 F.3d 434, 439 (D.C. Cir. 2018)) for the assertion that (sic federal) agencies have the presumptive discretion to bring, or not bring, civil enforcement suits consistent with Article II of the United States Constitution. Article II's Vesting Clause offers the Executive Branch the exclusive power to make enforcement decisions without the threat of challenges to its discretion. The passage of the APA did not alter the extensive body of case law on Executive Branch discretion under the Vesting Clause. *Id.* at 887 (citing *Heckler*, 470 U.S. at 832).

All presumptions are rebuttable. As explained in the next paragraph and elsewhere in this response, this Court has jurisdiction to review if the IRS has failed to reasonably review my claims.

The IRS claim of discretion is too broad for application to this case. The issue in *CREW* was what election violation would be prosecuted against a defendant that was out of business. The FEC elected to bring no action. The FEC justified that exercise of discretion by a thirty-two-page statement of reasons. The FEC that "given the age of the activity and the fact that the organization (sic New Models) appears no longer active, proceeding further would not be an appropriate use of FEC resources." J.A. 133 n.139; *see also* J.A. 109 & n.32 - noting that New Models "liquidated, terminated, dissolved, or otherwise ceased operations" as of 2015)(the *CREW* case was originally brought in 2018).

In this case, Taxpayer continues to operate its for-profit business and no justification was provided by the IRS other than "*no tax was collected*"; that is inadequate justification for the denial of Scott's Form 211 claim in the face of the collateral health and death damages to the public. The facts justify the strip of charity status from Taxpayer and collection of tax for its for-profit vaccine business.

This appeal is for a reward from collected proceeds rather than damages against the United States and the principal claim is for a mandamus to compel the IRS to perform its duty to use its best efforts to collect tax evenly from all taxpayers under the IRC. § 702 of the APA is a waiver of sovereign immunity to accomplish those results in this case.

As for the applicability of § 702 to confer jurisdiction, the *Li cert denied* action made the Tax Court unavailable for review of all Whistleblower denials.

Scott's Response to the 10-25-24 Order attached and incorporated herein as Exhibit A identify cases for claims for damages which held the US had not waived sovereign immunity. *Lane v. Pena*, 518 U.S. 187, 192 (1996) cited by the IRS MTD is simply another in that series of damages cases that is not applicable to this case because Scott's claims are for the IRS to collect tax for the benefit of the sovereign rather than a claim for damages or benefits to be paid by the sovereign.

Neither *Norvell v. Secretary of the Treasury*, 821 F. App'x 853, 854 (8th Cir. 2020) nor *Reid v. IRS*, No. 21 12087, 2021 U.S. App. LEXIS 37408, at *6 (11th Cir. Dec. 17, 2021) (per curiam) are applicable because Scott has no right to appeal to any court, including the U. S. Tax Court, and, therefore, he has a right under the APA to appeal to this Court. That right is specifically provided in the APA. See 5 U.S.C. §§ 702, 704.

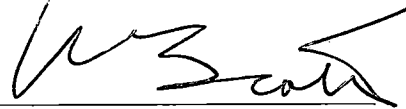
Because the IRS denial letter was sent less than three months after Scott had filed his Form 211, Scott believes, and therefore asserts, the IRS took no action in regard to his claim. Absolutely, the IRS did not contact Scott or tell him what action, if any, it took to attempt to collect the tax Scott claims the Taxpayer owes.

The Federal All Writs Act grants US District courts the authority to issue writs, including Mandamus, to help them carry out their duties. The law is codified in U.S.C. Title 28 § 1651.

CONCLUSION

For the reasons stated in Scott's Form 211, his appeal at ECF 1, and in this Response, including attached Exhibit A, this Court has jurisdiction to consider the merits of this appeal and the authority to grant the remedy requested.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W S Scott', written over a horizontal line.

William S. Scott, pro se
1065 SW 8th Street, # 1977
Miami, FL 33130

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

CERTIFICATE OF COMPLIANCE

I certify that the foregoing document complies with the font approved by the Court in Local Rule 5.1(a)(4). This document, including footnotes, has been prepared in Century Schoolbook 12-point font.



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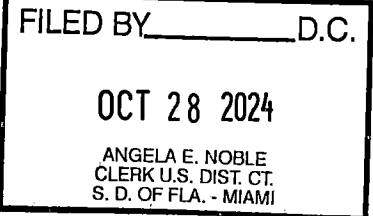
CERTIFICATE OF SERVICE

I hereby certify that on January 6, 2025, I filed a hard copy of the foregoing Scott Response and Memorandum of Law with the Clerk of the Court which will be posted on Pacer to serve a copy upon the attorney for the IRS, MATTHEW L. PAEFFGEN, Trial Attorney U.S. Department of Justice, Tax Division, by electronic notice of the filing.



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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA



WILLIAM S. SCOTT

Plaintiff

v.

CASE NO.

24-cv-24123-ALTONAGA/Reid

INTERNAL REVENUE SERVICE IRS WBO NO.

2024-010618

Defendant

SCOTT MEMORANDUM IN RESPONSE TO ORDER OF 10-25-24

NOW, COMES, William S. Scott, ("Scott"), to submit his response to the Court's Order attached as Exhibit 1, as follows:

INTRODUCTION

Recently, the United States Court of Appeals for the District of Columbia, ("US CCA DC Cir") ruled that the Tax Court lacked jurisdiction under 26 U.S.C § 7623 to resolve IRS denials of whistleblower claims made with little or no IRS investigation. These immediate IRS denials with little or no investigation are called *threshold denials*.

The DC Circuit ruling held that the whistleblower statute authorized the Tax Court to resolve amount of whistleblower award disputes only. It had no authority to review *threshold denials*. *Mandy Mobley Li v Commissioner of Internal Revenue*, 22 F. 4th 1014 (D.C. Cir. 2022), *cert denied*.

The *Li* decision left Scott with no right to appeal to the Tax Court because his IRS denial was also a *threshold denial*.

EX A

Accordingly, Scott appealed his denial to this Court under the Administrative Procedures Act, §§ 551-559. On review, Scott's claim to this Court includes 5 U.S.C. §704 which provides for judicial review of a final agency action "for which there is no other adequate remedy in a court" and 5 U. S. C. 5 U.S.C. §706 which provides for the scope of the review and defines the remedies available.

Scott also contends that his case concerns the scope of a *charitable purpose* issue under 26 U.S.C. § 501(c)(3) that can only be resolved by an Article III District Court. That section defines *charitable purpose* to be in its *generally accepted legal sense*.

Scott asserts that the Bill & Malinda Gates Foundation/Trust's Covid-19 vaccine funding, production, distribution and sale was an ordinary for-profit business venture rather than a tax-exempt *charitable purpose*. It knew tests produced lab animal deaths which put Taxpayer on notice that the Covid-19 vaccines would do more harm than good. Alternatively, Scott contends Taxpayer either conducted no tests or hid the results of tests that demonstrated that Covid-19 vaccines did not prevent the vaccinated from getting or transmitting Covid-19.

I. Standard of this Court's Review

The United States and its agencies are immune from suit unless Congress "unequivocally" waives that immunity by statute. See *Lehman v. Nakshian*, 453 U.S. 156, 160-62, 101 S. Ct. 2698, 69 L. Ed. 2d 548 (1981)(was the claimant under The Age Discrimination in Employment Act of 1967 entitled to a jury trial to determine benefits). And the terms of [the government's] consent to be sued in any court define that court's jurisdiction to entertain the suit." *United States v.*

Sherwood, 312 U.S. 584, 586, 61 S. Ct. 767, 85 L. Ed. 1058 (1941)(review of a NY State judgment award of damages against the US government). The Supreme Court has said that “a waiver of sovereign immunity is to be strictly construed, in terms of its scope, in favor of the sovereign.” *Dep’t of Army v. Blue Fox, Inc.*, 525 U.S. 255, 261, 119 S. Ct. 687, 142 L. Ed. 2d 718 (1999)(contractor claim for payment from the U.S. Dept of Army).

The above cases and others like them are not applicable to this case because Scott’s claims are for the IRS to collect tax for the benefit of the sovereign rather than a claim for damages or benefits to be paid by the sovereign.

The assertion that the IRS would eventually have collected the taxes due from Taxpayer without the need for Scott’s Form 211 is not applicable because the IRS took no action from 2009 to collect from Taxpayer prior to Scott’s filing and, after the filing, the IRS elected to deny Scott’s claim.

The IRS decision to deny Scott’s claim is contrary to its obligation to use its best efforts to uniformly collect tax from all taxpayers under the US Tax Code. As discussed below, this Court has jurisdiction to review Scott’s claim of the breach of that duty and to determine the scope of *charitable purpose* under 26 U.S.C. § 501(c)(3).

II. Discussion of Cases Cited by the Court

A. *Fitzgerald v. Seaboard Sys. R.R., Inc.*, 760 F.2d 1249, 1251 (11th Cir. 1985) is not applicable because the question in that case was did the trial court have

diversity jurisdiction. This Court has subject matter jurisdiction in this case because the Defendant is an agency of the United States Government ("USG").

B. *Smith v. GTE Corp.*, 236 F.3d 1292, 1299 (11th Cir. 2001) Was dismissed with the following explanation: "We vacate the district court's order and remand with directions that the case be dismissed on the grounds that federal courts lack subject matter jurisdiction over this state law case because there is an insufficient amount in controversy for diversity jurisdiction to exist, and there is no federal law question in the complaint for federal question jurisdiction to exist."

That ruling is also not applicable because there is no diversity question in this case. This case concerns the alleged failure of a Federal Defendant to perform pursuant to Federal law.

Scott pleaded in his Form 211 that Taxpayer owes tax for the years 2009 forward and that the Taxpayer funded, marketed and sold Covid-19 vaccines it represented were tested for efficacy and safety that were never so tested by Taxpayer.

Scott further argued in his appeal to this Court that the 2023-year total tax-exempt revenue reported on IRS form 990-PF by Taxpayer was \$6,840,102,370. Scott contends that no jurisdictional amount is applicable, but if one were applicable, one year of tax collected will far exceed the jurisdictional amount.

C. In *Meidinger v. Comm'r of Internal Revenue*, 662 F. App'x 774, 776 (11th Cir 2016) the court noted that the record shows that *Meidinger* appealed the denial of his Form 211 application to the U. S. Tax Court and took an appeal of that

denial to the United States Court of Appeals for the District of Columbia, (“US CCA DC Cir”).

Both courts agreed that he was not due to receive an award, as the IRS did not collect any proceeds as a result of the information he provided.

Meidinger then filed an additional appeal to the U. S. District Court for the Middle District of Florida. That Court dismissed his appeal “because *Meidinger* was relitigating what had previously been decided.” The 11th Cir appeals court then ruled that the Florida District Court decision was not an abuse of discretion.

Scott asserts it is significant that the question of proper judicial discretion remained alive after an appeal to the Tax Court was denied and affirmance of that denial by the US CCA DC Cir.

Note 1 in the *Meidinger* 11th Circuit opinion, is instructive:

“ . . . we conclude that appellate jurisdiction exists to review the district court’s decisions involved in appeals numbered 16-10071 and 15-1546.

Further, the *Meidinger* appellate court ruled:

“We review a district court’s denial of injunctive relief for abuse of discretion, the court’s underlying findings of fact for clear error, and its conclusions of law de novo. Common Cause/Georgia v. Billups, 554 F. 3d 1340, 1349 (11th Cir. 2009).

D. *Stone v. Comm’r of Internal Revenue*, 86 F 4th 1320, 1329, (11th Cir. 2023), *cert denied*, concerns an appeal to the U. S. District Court for the Southern District of Florida after two Tax Court denials without the whistleblower having made an appeal of either of those decisions.

After the first Tax Court denial under the IRS Whistleblower statute, 26 § 7623(b), had become final, the *Stone* Whistleblowers moved for the Tax Court to reconsider under the Administrative Procedures Act (the “APA”). The Tax Court ruled the APA does not expand its authority. The Tax Court explained that the central issue was “whether the IRS collected proceeds as a result of administrative or judicial action using the whistleblower information, not whether it could have or should have.”

Again, the *Stone* Whistleblowers did not appeal the second adverse Tax Court decision.

After the two dismissals before the Tax Court, the *Stone* Whistleblowers appealed to the US District Court for the Southern District of Florida. The district court dismissed the *Stone*’ complaint without prejudice for lack of subject-matter jurisdiction. It ruled that the appellants had an adequate remedy in the Tax Court that barred the application of the APA’s waiver of sovereign immunity pursuant to 5 U.S.C. § 704.

The *Stone* 11th Cir decision is not applicable to this case because Scott has no other remedy in any court available by virtue of the *Li* decision cited above.

Scott asserts his right to bring this action under APA § 551-559 (including 701-704, 706) to this court to review the reasonableness of the IRS *threshold denial* of his claim and to interpretate the scope of *charitable purpose* under 26 U. S. § 501(c)(3) is what Congress expected the APA to provide.

Alternatively, Scott asserts it is the duty of this Court to compel the review of his Form 211 in accordance with IRS procedures. Those procedures have been published, in part, in the *Stone, et al*, 11th Cir opinion. Specifically:

“The IRS Whistleblower Office referred the claims to the IRS’ Large Business and International Division (“LB&I”) for audit. Mr. Stone and Mr. Carroll provided supplemental documentation to the LB&I Division, including information on the named taxpayer bank sponsors of the various REMICs that they claimed failed to comply with the statutory requirements. LB&I personnel reviewed the whistleblower claims and, on August 28, 2012, internally determined that these claims could have far-reaching implications beyond the entities identified by Mr. Stone and Mr. Carroll. Indeed, after reviewing the information provided in the whistleblower claims, an IRS auditing employee wrote that the “REMIC IPG has reviewed the information and determined it has merit,” and recommended that a sample of the identified taxpayers be examined.”

After the IRS investigation in *Stone* determined that the information was correct, the IRS demonstrated bad faith by its refusal to interview *Stone* and to make any attempt to collect the massive amount of tax due.

The *Stone, et al*, denial opinions demonstrate that equal treatment under the IRS tax code for every America taxpayer was not served. To cite *Stone* as authority for proper IRS and Court review would be contrary to the duty for equal treatment the IRS and Article III Courts are obligated to provide.

The facts of this case are substantially stronger than the reasons for the appeals made by *Stone, et al*. This is Scott’s initial appeal of the IRS denial. The issues concern the welfare of all of humanity and the only entity to be negatively impacted by the IRS going forward would be the Taxpayer. The IRS also refused to interview Scott or allow him to submit additional information.

The collateral benefit to proper IRS enforcement and this Court's review under 5 U. S. C. § 706 will be the obligation of Taxpayer to attempt to justify that its population reduction efforts are *charitable purposes* under 26 U.S.C. § 501(c)(3).

The *Stone* 11th Cir court ruled that the U. S. Supreme Court has repeatedly recognized "that an agency's decision not to prosecute or enforce, whether through civil or criminal process, is a decision generally committed to an agency's absolute discretion." *Heckler v Chaney*, 470 U.S. 821, 105 S. Ct. 1649, 84 L. Ed. 2d 714 (1985).

That quote is too broad for application in this case. The issue in *Heckler* was what poison would be used to kill convicted felons while this case concerns the use of tax-exempt money to develop a poison to kill innocent people. The *Heckler* decision ruled there were no limits on the agency discretion in that case and, therefore, the poison selected was within the agency discretion.

The IRS has no authority to classify the production of ineffective Covid-19 vaccines known by Taxpayer to cause more harm than good to be a *charitable purpose*. To the contrary, Taxpayer's effort is a for profit business operation. The *charitable purpose* issues raised in this case are to be resolved as legal clarifications by this court.

III. Taxpayer Crimes Against Humanity

The Bill and Melinda Gates Foundation/Trust has been operating a for-profit Covid-19 vaccine business since 2009 under their claim that the gross revenues are not subject to tax because of a 501(c)(3) tax exemption. Their claim is bogus

because their purpose in funding of Covid-19 vaccines is to earn profits and population reduction. See Scott's Appeal filed as ECF 1.

For profit business and population reduction do not qualify as a *charitable purposes*. Once the IRS collects sufficient evidence to assert the Covid-19 vaccines do not qualify as a *charitable purpose*, the burden of proof then shifts to Taxpayer to prove the Covid-19 vaccines do qualify or, alternatively, it must separate its charitable receipts and deductions from the for-profit Covid-19 activities or, alternatively, be taxed at corporate rates on its gross receipts.

Rather than a burden, it will be within the IRS normal scope of business to collect vaccine damage information from Scott's Form 211, review the information Taxpayer supplies, and, thereafter, enforce tax collection.

IV. Court Supervision of IRS Actions

The United States Government (USG") through its membership in the World Health Organization and its sponsored National Institute of Health and others, participated in the development of the Covid-19 vaccines with the Taxpayer.

Although Taxpayer and others have used their best efforts to obfuscate the all-deaths statistics and evidence of the general health decline of the World, including the U.S. population, additional facts of the Covid19 vaccine deaths and health damage become available every day. See Scott's Form 211 ECF 1.

Scott requests this Court to supervise the collection of that evidence.

V. Authority for Mandamus

The APA provides at 5 U. S. C. § 706:

“To the extent necessary to decision and when presented, the reviewing court shall decide all relevant questions of law, interpret constitutional and statutory provisions, and determine the meaning or applicability of the terms of an agency action. The reviewing court shall—

(1) Compel agency action unlawfully withheld or unreasonably delayed; and

(2) hold unlawful and set aside agency action, findings, and conclusions found to be—

(A)

arbitrary, capricious, an abuse of discretion, or otherwise not in accordance with law;

(B)

contrary to constitutional right, power, privilege, or immunity;

(C)

in excess of statutory jurisdiction, authority, or limitations, or short of statutory right;

(D)

without observance of procedure required by law;

(E)

unsupported by substantial evidence in a case subject to sections 556 and 557 of this title or otherwise reviewed on the record of an agency hearing provided by statute; or

(F)

unwarranted by the facts to the extent that the facts are subject to trial de novo by the reviewing court.

In making the foregoing determinations, the court shall review the whole record or those parts of it cited by a party, and due account shall be taken of the rule of prejudicial error.

(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 393.)

Scott requests this Court to accept jurisdiction and, thereafter, to retain supervision of the IRS proceedings. If left unsupervised, the IRS will operate in secret at its own pace. The record of this case is expected to produce evidence that will bring the distribution of the Covid-19 vaccines to a halt. The public deserves that effort.

The U.S. District Court for the Western District of Louisiana issued a permanent injunction enjoining the United States Department of Justice (“DOJ”)

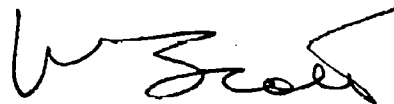
from imposing or enforcing its impact requirements under Title VI of the Civil Rights Act of 1964, 42 U.S.C. 2000d ("Title VI") in the State of Louisiana. *State of Louisiana v. US Environmental Protection Agency, et al.*, No. 2:23-CV-00692, 2024 WL 3904868, at *1 (W.D. La. Aug. 22, 2024).

Federal Judge James D. Cain Jr. enjoined the EPA and DOJ, among other parties, from imposing or enforcing: (1) Title VI disparate impact requirements against any entity in the State, or mandating compliance with title VI as a condition of "past, existing, or future awards of financial assistance" to any entity in the State; and (2) Title VI-based requirements that have not been ratified by the President and are not contained within EPA's Title VI regulations.

The Federal All Writs Act grants US District courts the authority to issue writs, including Mandamus, to help them carry out their duties. The law is codified in U.S.C. Title 28, Section 1651.

For the reasons stated in Scott's Form 211, his appeal at ECF 1, and in this Response, this Court has jurisdiction to consider the merits of this appeal and the authority to grant the remedy requested.

Respectfully submitted,



William Sumner Scott, pro se
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Miami, FL 33130

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

WILLIAM S. SCOTT

Petitioner

v

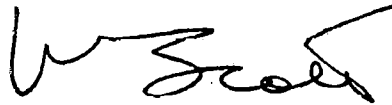
INTERNAL REVENUE SERVICE

Respondent

Case No. 1:24-cv-24123-CMA

CERTIFICATE OF SERVICE

On the 28, day of October 2024, the undersigned hereby certifies that he filed a hard copy with the Court Clerk and served a hard copy of the foregoing Memorandum in Response to the Court Order of 10-24-24 upon the Internal Revenue Service, Whistleblower Office – ICE, M/S 4110, 1973 N. Rulon White Road, Ogden, UT 84404; and to the United States Attorney for the Southern District of Florida, 99 N.E. 4th Street, Miami, FL 33132; and to the Attorney General of the United States, 950 Pennsylvania Avenue, NW, Washington, D.C. 20530-0001 by First Class Mail, postage paid.



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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 24-24123-CIV-ALTONAGA/Reid

WILLIAM S. SCOTT,

Plaintiff,

v.

INTERNAL REVENUE SERVICE,

Defendant.

ORDER

THIS CAUSE came before the Court *sua sponte*.

“A federal court not only has the power but also the obligation at any time to inquire into jurisdiction whenever the possibility that jurisdiction does not exist arises.” *Fitzgerald v. Seaboard Sys. R.R., Inc.*, 760 F.2d 1249, 1251 (11th Cir. 1985) (citations omitted). Put differently, it is the Court’s responsibility to “zealously [e]nsure that jurisdiction exists over a case, and [it] should itself raise the question of subject matter jurisdiction at any point in the litigation where a doubt about jurisdiction arises.” *Smith v. GTE Corp.*, 236 F.3d 1292, 1299 (11th Cir. 2001) (alterations added; citation omitted).

On October 24, 2024, Plaintiff, William S. Scott filed a Complaint [ECF No. 1], seeking “a mandatory injunction directed to [Defendant,] Internal Revenue Service to conduct a proper and full investigation of [Plaintiff’s] Form 211 [whistleblower] claims.” (*Id.* 7 (alterations added)). The Court may not have the jurisdiction to do so.

First, the Court simply “lack[s] authority to grant the requested injunctive relief.” *Meidinger v. Comm’r of Internal Revenue*, 662 F. App’x 774, 776 (11th Cir. 2016) (alteration

Ex 1


added). “Nothing in” the statute governing awards to IRS whistleblowers, 26 U.S.C. section 7623(b), “confers jurisdiction on the district court to review determinations made by [Defendant’s] Whistleblower’s Officer[.]” *Id.* (alterations added)).

Second, even interpreting Plaintiff’s claims as an Administrative Procedure Act challenge does not resolve the Court’s concerns. (*See* Compl. ¶ 5 (Plaintiff “elected to file this [a]ppeal in this Court pursuant to the Administrative Procedures [sic] Act, 5 U.S.C. [sections] 551–559.” (alterations added)); *see also* 5 U.S.C. § 706. Defendant’s alleged denial of Plaintiff’s whistleblower claims was “committed to the agency’s discretion by law[] and [is] therefore presumptively unreviewable.” *Stone v. Comm’r of Internal Revenue*, 86 F.4th 1320, 1329 (11th Cir. 2023) (alterations added). As a result, the Court again is faced with the conclusion that it “lack[s] subject-matter jurisdiction.” *Id.* (alteration added).

Because it is unclear that the Court has subject matter jurisdiction over this action, it is

ORDERED that Plaintiff shall file a memorandum addressing the Court’s subject matter jurisdiction by **October 30, 2024**. Failure to do so will result in dismissal of the case without prejudice and without further notice.

DONE AND ORDERED in Miami, Florida, this 25th day of October, 2024.



CECILIA M. ALTONAGA
CHIEF UNITED STATES DISTRICT JUDGE

cc: Plaintiff

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Department of the Treasury
Internal Revenue Service
Whistleblower Office

Date: September 26, 2024
Contact telephone number:
(801) 620-2169
Contact Address:
Internal Revenue Service
Whistleblower Office - ICE
M/S 4110
1973 N Rulon White Blvd
Ogden, UT 84404

WILLIAM S SCOTT
1065 SW 8TH STREET SUITE 1977
MIAMI FL 33130-3601

Re: Claim Number(s): 2024-010618

Dear William S Scott:

Final Determination under Internal Revenue Code (IRC) Section 7623(a) – Denial

We have considered your application for an award dated May 24, 2024. Under IRC Section 7623, an award may be paid only if the information provided results in the collection of tax, penalties, interest, additions to tax, or additional amounts based on the information provided. In this case, the information you provided did not result in the collection of any proceeds. Therefore, you are not eligible for an award.

Although the information you submitted did not qualify for an award, thank you for your interest in the administration of the internal revenue laws.

If you have any further questions regarding this letter, please feel free to contact the Whistleblower Office at the contact telephone number listed above.

Sincerely,

/s/ Teresa Homola

Whistleblower Office

E. B.



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

WHISTLEBLOWER OFFICE

[REDACTED] 2021

Re: Claim Number(s): [REDACTED]

Dear [REDACTED]

We have considered your application for an award dated 03/29/2021. Under Internal Revenue Code section 7623, an award may be paid only if the information provided results in the collection of tax, penalties, interest, additions to tax, or additional amounts based on the information provided. In this case, the information you provided did not result in the collection of any proceeds. Therefore, you are not eligible for an award.

Although the information you submitted did not qualify for an award, thank you for your interest in the administration of the internal revenue laws.

This letter is a final determination for purposes of filing a petition with the United States Tax Court. If you disagree with this determination, you have 30 days from the date of this letter to file a petition with the Tax Court. Information about filing a petition can be found on the Tax Court's website.

If you have any further questions regarding this letter, please feel free to contact the Whistleblower Office at 801-620-2169.

Sincerely,

/s/ Tresa Williams for

Whistleblower Office

CC: [REDACTED]

Exc

Confidential Evaluation Report on Claim for Award

Claim number
[REDACTED]

This document and all related files are "Sensitive but Unclassified" (SBU) and must always be kept under the personal observation of an authorized IRS employee or locked in a container.

Keep all whistleblower information in a separate double-sealed envelope. Do not include any whistleblower information or reference to the existence of a whistleblower in the examination/investigation case file.

Note that a narrative is required for all "yes" answers. Enter the narrative in the fields provided, which expand to fit what is entered.

Refer to the Form 11369 instructions (found in the button at the top of the page) and IRC section 7623, Treas. Regs. 301.7623 and IRM 25.2.1.

1. Name of individual Whistleblower (WB)
[REDACTED]2. WB's Taxpayer Identification Number
[REDACTED]3. Name of taxpayer who committed alleged violation
[REDACTED]4. Taxpayer's address (including zip code)
[REDACTED]5. Taxpayer Identification Number(s)
[REDACTED]6. Tax years addressed in this report
[REDACTED]

7. Tax years still under consideration relevant to this claim

N/A

8. Are other taxpayers included on this Form 11369 with the same disposition

☒ Yes ☐ No

Taxpayer Name	Claim Number (if applicable)	Taxpayer Identification Number	Year(s) Addressed
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

9. Are there other relevant taxpayers to this claim not being included in this Form 11369

☐ Yes ☒ No

10. Describe the whistleblower's present/former relationship with the taxpayer and any relevant taxpayers listed above. The Whistleblower does not describe his relationship with the organization.

If claim was surveyed or declined – skip to Section 13

If claim was transferred or reassigned – skip to Section 14

11. Examined/Investigated Claims (check on one of the options below to get the required questions)

- ☐ Examination (to be completed by SBSE, LB&I and TEGE examiners)
☐ Criminal Investigation (to be completed by Criminal Investigation)
☐ Collection (to be completed by personnel involved with collection actions)

12. Whistleblower's contributions (to be completed for all claims except surveyed or declined claims.) Check "No" if not applicable. Complete the narrative field that will appear directly beneath each question answered "Yes"

Yes No

A. Did the whistleblower identify specific area(s) of non-compliance or potential issues

☐ ☐

B. Did the information provided by the whistleblower lead to modifications in the audit or investigation plan, such as expanding the scope of the audit or investigation

☐ ☐

E x D

Page 2 of 3

12. Whistleblower's contributions (continued) (to be completed for all claims except surveyed or declined claims.) Check "No" if not applicable. Complete the narrative field that will appear directly beneath each question answered "Yes"		Yes	No
C. Did the whistleblower identify issue(s) not common to this type of taxpayer		<input type="checkbox"/>	<input type="checkbox"/>
D. Did the Service use the information provided by the whistleblower to develop specific Information Document Requests (IDR), leads, or other inquiries		<input type="checkbox"/>	<input type="checkbox"/>
E. Did the Service use the information provided by the whistleblower to validate the completeness and accuracy of the response(s) to IDRs or other inquiries		<input type="checkbox"/>	<input type="checkbox"/>
F. Did the whistleblower provide information that would not have been obtained through general audit or investigative techniques		<input type="checkbox"/>	<input type="checkbox"/>
G. Was the whistleblower debriefed? If "Yes," attach copy of all debriefing notes and recorded interviews		<input type="checkbox"/>	<input type="checkbox"/>
H. Did the whistleblower provide assistance during the audit or investigation		<input type="checkbox"/>	<input type="checkbox"/>
I. Did the whistleblower identify connections between transactions, or parties to transactions, that enabled the Service to better understand the tax implications		<input type="checkbox"/>	<input type="checkbox"/>
J. Did the whistleblower provide relevant technical or legal analysis that saved the IRS work and resources		<input type="checkbox"/>	<input type="checkbox"/>
K. Did the whistleblower identify sources that provided information that was relevant or helpful in identifying the taxpayer's liability or assets that would not have been identified through other sources of information or through general investigative techniques		<input type="checkbox"/>	<input type="checkbox"/>
L. Did the whistleblower identify assets that could be used to pay the taxpayer's liability that would not have been identified through other sources or general investigative techniques		<input type="checkbox"/>	<input type="checkbox"/>
M. Did the whistleblower assist in obtaining the cooperation of others who provided information relevant to the taxpayer's liability or assets that would not have been identified through other sources of information		<input type="checkbox"/>	<input type="checkbox"/>
N. Did the information provided have an impact on the behavior of the taxpayer (such as a change in subsequent year return positions)? Check "No" if unknown		<input type="checkbox"/>	<input type="checkbox"/>
O. Did the whistleblower testify in a criminal and/or civil proceeding against the taxpayer		<input type="checkbox"/>	<input type="checkbox"/>
P. Did the whistleblower help identify other parties involved in the same or similar transactions by providing specific identifying information or by identifying a source for that information (such as a promoter or a transaction participant who had knowledge of others)		<input type="checkbox"/>	<input type="checkbox"/>
Q. Do you have any additional feedback on how the whistleblower information was used during the investigation that wasn't covered in the questions above		<input type="checkbox"/>	<input type="checkbox"/>
R. Did the whistleblower participate in or contribute to the actions, transactions or events (underlying acts) that led to the underpayment of tax or violation of internal revenue laws		<input type="checkbox"/>	<input type="checkbox"/>
S. Did the whistleblower directly or indirectly profit from the underpayment of tax or tax noncompliance identified		<input type="checkbox"/>	<input type="checkbox"/>
T. Did some or all of the information provided by the whistleblower come from any of the following public sources: a judicial or administrative hearing; a government report, hearing, audit or investigation; or the news media		<input type="checkbox"/>	<input type="checkbox"/>
U. Did the whistleblower withhold documents or other available information that could have contributed to the examination, investigation, or other action		<input type="checkbox"/>	<input type="checkbox"/>
V. Did the whistleblower delay informing the IRS after learning the relevant facts? (If "Yes," identify whether the delay adversely affected the IRS's ability to pursue and action or issue)		<input type="checkbox"/>	<input type="checkbox"/>
W. Did the whistleblower (or the whistleblower's legal representative, if any) negatively affect the IRS's ability to pursue the action(s), for example by disclosing the existence or scope of an enforcement activity		<input type="checkbox"/>	<input type="checkbox"/>
X. Did the whistleblower provide false or misleading information or otherwise violate the penalty of perjury requirements of section 7623(b)(6)(C) or §301.7623-1(c)(3)		<input type="checkbox"/>	<input type="checkbox"/>
Y. Did the whistleblower (or the whistleblower's legal representative, if any) violate instructions provided by the IRS? (If "Yes," identify whether the violation caused the IRS to expend additional resources)		<input type="checkbox"/>	<input type="checkbox"/>
Z. Did the whistleblower (or the whistleblower's legal representative, if any) violate the terms of a contract entered into with the IRS pursuant to §301.6103(n)-2		<input type="checkbox"/>	<input type="checkbox"/>

Skip to Signatures

To be completed for all claims not examined/investigated.

13. Was this claim surveyed or declined☒ Yes ☐ No

A. Select the box the best describes your position

☐ SME/PSP☐ Group/Team Manager☒ Revenue Agent/Officer or Special Agent

B. Select the reason that most describes the reason the whistleblower claim was surveyed or declined

☐ The allegations did not contain a specific or credible tax issue☐ The allegations were purely speculative in nature☐ The statute was expired☐ The statute was too short to begin an examination☐ The adjustment potential was de minimus☒ Other (explain below)

No actionable issues.

C. State the basis for the reason above (see instructions)

The Whistleblower alleges the organization was organized on fraudulent grounds as [REDACTED] was fake. Evidence presented consists of a written narrative. In this narrative it was stated that FEMA was planning a "drill" around the date of the event. A search of the Internet did not reveal any credible link to such a document. Claim denied: No actionable issues.

D. Are additional years/entities related to the whistleblower information currently open that are not included in this Form 11369? If "Yes," include an explanation of the tax years, status, and why those years/entities are being closed separately ☐ Yes ☒ No

14. Was the claim transferred or reassigned☐ Yes ☒ No**15. Signatures (electronic signatures are acceptable)**

Name (print)	Office symbols	Form preparer's signature (required)	Date
[REDACTED]	[REDACTED]	[REDACTED] Digitally signed by Steven D. Davoli Date: 2021.08.17 09:12:17 -0500	[REDACTED]
Name (print)	Office symbols	Approving official's signature (required)	Date
[REDACTED]	[REDACTED]	[REDACTED] Digitally signed by Mariee D. Dantes Date: 2021.08.18 12:45:21 -0500	[REDACTED]