

**UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA**

SCOTT R. MARTIN,  
Petitioner,  
vs.  
NINA E. OLSON,  
Respondent

3:17-cv-00474-RCJ-VPC

## ORDER

This is a *pro se* Petition for a writ of mandamus ordering Nina Olson, the National Taxpayer Advocate (“the Advocate”), to respond to various inquiries. Plaintiff Scott Martin demanded that the Advocate investigate certain “procedural irregularities” by employees of the Internal Revenue Service (“IRS”) and report her findings to him. Plaintiff disclaimed any desire for a taxpayer assistance order. The United States moved to dismiss for lack of subject matter jurisdiction, sovereign immunity, and failure to state a claim. The Court granted the motion for lack of subject matter jurisdiction. Plaintiff has filed two motions to amend, seeking to join the Commissioner of the IRS as a defendant. But Plaintiff may not amend a dismissed complaint, and to the extent Plaintiff asks the Court to reconsider dismissal, joining the Commissioner would not create subject matter jurisdiction, because, like the Advocate, the Commissioner has no nondiscretionary, ministerial duty to Plaintiff.

## CONCLUSION

IT IS HEREBY ORDERED that the Motions to Amend (ECF Nos. 19, 20) are DENIED.

IT IS SO ORDERED.

Dated February 14, 2018.

ROBERT C. JONES  
United States District Judge