

**UNITED STATES TAX COURT**

WASHINGTON, DC 20217

In the Matter of

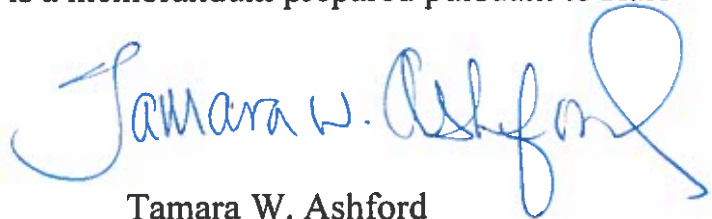
A CHARGE OF JUDICIAL  
MISCONDUCT OR DISABILITY,

No. TC-17-90014

**ORDER**

The Judicial Conduct and Disability Council has considered a Special Committee Report of Investigation in this case dated October 28, 2019. Upon due consideration of the record, it is unanimously

ORDERED that the proceeding is deemed concluded. See Rule 20(b)(1)(B).<sup>1</sup> Attached to this order is a memorandum prepared pursuant to Rule 20(f).



Tamara W. Ashford  
Chair

Dated: Washington, D.C.  
December 18, 2019

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<sup>1</sup>All Rule references are to the Rules for Judicial Conduct and Disability Proceedings for the United States Tax Court.

**SERVED DEC 18 2019**

## **MEMORANDUM**

Complainant filed a complaint of judicial misconduct against a judge of the United States Tax Court. For the following reasons, the proceeding is deemed concluded.

In the complaint, it is alleged that the subject judge acted improperly in a civil litigation matter involving complainant's spouse's business. Specifically, the complaint asserts that the subject judge failed to pay nominal court-ordered damages to complainant and the complainant's spouse.

On May 13, 2019, the United States Tax Court issued an order appointing a special committee comprised of three judges to whom this complaint was referred. After due consideration, the Special Committee recommended that the complaint be dismissed. The Special Committee Report of Investigation (Special Committee Report) dated October 28, 2019, concluded among other things, that the subject judge's delay in paying the nominal court-ordered amount after reasonable inquiry by opposing counsel in the civil litigation matter was inconsistent with Code of Conduct Canon 2A. The Special Committee Report also concluded that because the subject judge had ultimately attempted to pay the amount but the payment was rejected by complainant, these intervening events warranted dismissal of the complaint pursuant to Rule 20(b)(1)(B).

On the basis of its review of the file in this case, including the Special Committee Report, and the subject judge's response thereto, dated November 7, 2019, the Council accepts the Special Committee's conclusions, and it reminds the subject judge of the duty to act at all times in a manner that promotes public confidence in the integrity and impartiality of the judiciary. Pursuant to Rule 20(b)(1)(B), this proceeding is deemed concluded.

Finally, pursuant to Rule 20(e), the Council recommends to the Chief Judge of the United States Tax Court that the subject judge be allowed fee reimbursement for any attorneys' fees incurred during the proceeding.