



UNITED STATES TAX COURT
WASHINGTON, DC 20217

In the Matter of

A CHARGE OF JUDICIAL
MISCONDUCT OR DISABILITY,

No. TC-21-90009

ORDER

The Court received a complaint alleging that a judge of the United States Tax Court engaged in judicial misconduct. Upon due consideration, it is

ORDERED that the complaint is dismissed for the reasons stated in the attached Memorandum.

The Clerk of the Court is directed to send copies of this Order to the complainant, the subject judge, and the Committee on Judicial Conduct and Disability. Rule 11(g)(2), Rules for Judicial Conduct and Disability Proceedings for the United States Tax Court (USTC Rules for Judicial Conduct).¹

The complainant and the subject judge have the right to petition the Judicial Conduct and Disability Council to review this Order. USTC Rules for Judicial Conduct, Rule 11(g)(3). The deadline for filing such a petition is within forty-two (42) days after the date of the Chief Judge's Order, and the timely mailing/timely filing provision of 26 U.S.C. sec. 7502 does not apply. USTC Rules for Judicial Conduct, Rule 18(a), (b).

Maurice B. Foley
Chief Judge

¹ The USTC Rules for Judicial Conduct require the Chief Judge's decision to be publicly available, but the identities of the judge and the complainant are protected if the complaint is finally dismissed under Rule 11(c). USTC Rules for Judicial Conduct, Rule 24. Accordingly, the Court will not identify the parties in this matter, nor describe the context in which the complainant's grievances arose with any degree of specificity.

Served 02/11/22

MEMORANDUM

FOLEY, Chief Judge: Complainants, pro se litigants, have filed a complaint of judicial conduct against a judge of the United States Tax Court. For the following reasons, the complaint will be dismissed.

Complainants allege that the judge demonstrated bias by denying complainants an opportunity to be heard in the underlying tax case.

Cognizable misconduct does not include allegations that are directly related to the merits of a decision or procedural ruling, and a complaint must be dismissed in whole or in part when the Chief Judge concludes this is so. Rules 3(i)(3)(A) and 11(C)(1)(B), USTC Rules for Judicial Conduct. Accordingly, the assertions directly related to the judge's procedural ruling must be dismissed.

Complainant does not include, nor does the underlying tax case record provide, any evidence supporting the allegation of bias. Because there is no evidence that the judge is biased, the complaint must be dismissed. Rule 11(c)(1)(D), USTC Rules for Judicial Conduct.

Complainants are advised that a complainant who has filed repetitive, harassing, or frivolous complaints, or has otherwise abused the complaint procedure, may be restricted from filing further complaints. Rule 10 (a), USTC Rules for Judicial Conduct.

The complaint is dismissed.