

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

In the Matter of

A CHARGE OF JUDICIAL  
MISCONDUCT OR DISABILITY,

No. TC-17-900015

**ORDER**

The Court received a complaint alleging that a judge of the United States Tax Court engaged in judicial misconduct.<sup>1</sup> 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.

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).



L. Paige Marvel  
Chief Judge

Dated: Washington, DC  
December 21, 2017

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<sup>1</sup> The Rules for Judicial Conduct and Disability Proceedings for the United States Tax Court (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.

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## MEMORANDUM

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

In the judicial misconduct complaint, complainants allege that the judge in the underlying Tax Court case did not represent the facts properly in the memorandum opinion issued and the decision entered in the underlying 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 for Judicial Conduct and Disability Proceedings for the United States Tax Court, Rules 3(i)(3)(A) and 11(c)(1)(B). The assertions raised in the complaint are directly related to the merits of a decision or procedural ruling and the complaint must be dismissed. See id.