

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In the Matter of

A CHARGE OF JUDICIAL
MISCONDUCT OR DISABILITY,

No. TC-17-90009

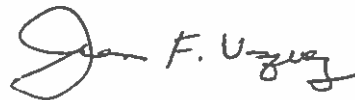
ORDER

The Court received a complaint alleging that a judge of the United States Tax Court engaged in judicial misconduct.¹ 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).



Juan F. Vasquez
Judge

Dated: Washington, DC
April 6, 2018

¹ 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.

SERVED APR - 6 2018

MEMORANDUM

VASQUEZ, Judge: Complainant, a pro se litigant, has filed a complaint of judicial conduct against a judge of the United States Tax Court. For the following reasons, the complaint will be dismissed.

Complainant broadly asserts that filings in the underlying Tax Court case were dismissed without due process and that one judge should have been assigned to handle the case. These allegations relate directly to the merits of the judge's rulings and must be dismissed. USTC Rules for Judicial Conduct, Rules 3(i)(3)(A) and 11(c)(1)(B).

Complainant also alleges that there were delayed and erroneous mailings from the Tax Court in the underlying case. The record in that case shows that a certified mailing sent to complainant at the address of record was returned to the Tax Court by the U.S. Postal Service. The document was remailed to complainant by regular mail and was not returned. The record does not show any error by the Tax Court nor was complainant prejudiced. To the extent complainant raises allegations against court personnel, such allegations are dismissed because this judicial misconduct procedure only applies to judges of the Tax Court. USTC Rules for Judicial Conduct, Rule 4.