



UNITED STATES TAX COURT
WASHINGTON, DC 20217

In the Matter of

A CHARGE OF JUDICIAL
MISCONDUCT OR DISABILITY,

No. TC-21-90008

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).

(Signed) Ronald L. Buch

Ronald L. Buch
Acting 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 02/16/22

MEMORANDUM

BUCH, Acting Chief 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 alleges that the judge in the underlying tax case allowed opposing counsel to enter non-relevant documents as evidence and that the judge delayed rendering a decision.

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.

Cognizable misconduct does not include an allegation about delay in rendering a decision or ruling, unless the allegation concerns an improper motive in delaying a particular decision or habitual delay in a significant number of unrelated cases. Rule 3(i)(3)(B), USTC Rules for Judicial Conduct. Although Complainant raises delay in rendering a decision or ruling, there is no evidence to show an improper motive or a habitual delay in a significant number of cases.

Complainant is 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.

Because Complainant does not raise any cognizable misconduct, the complaint must be dismissed.