

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

In the Matter of

A CHARGE OF JUDICIAL  
MISCONDUCT OR DISABILITY,

No. TC-17-90013


**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  
April 19, 2018

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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.

SERVED APR 19 2018

## MEMORANDUM

MARVEL, 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 exhibited bias and discrimination on grounds of religion due to the date a hearing was scheduled in the underlying Tax Court case. Complainant asserts that religious holidays began the evening of the date of the hearing. Complainant attached information that purports to show he attended religious services the following day.

Upon review of the record in the underlying Tax Court case shows that although complainant did not appear at the subject hearing on the scheduled date, the outcome was, in fact, favorable to complainant. Complainant fails to show that the judge exhibited bias and discrimination, and accordingly these allegations must be dismissed as unfounded. USTC Rules for Judicial Conduct, Rules 3(i)(3)(A) and 11(c)(1)(D).

To the extent complainant alleges that rulings the judge made in his underlying case were improper, 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).

In addition, to the extent complainant requests that the judge be disqualified from the underlying proceedings, the request is denied because such relief is not available in judicial misconduct proceedings. USTC Rules for Judicial Conduct, Rule 11(a).