



United States Tax Court
WASHINGTON, DC 20217

In the Matter of

A CHARGE OF JUDICIAL
MISCONDUCT OR DISABILITY,

No. TC-24-90008

ORDER

On December 20, 2024, the Court received a complaint alleging that a judge of the United States Tax Court engaged in judicial misconduct. By letter dated January 3, 2025, the Court acknowledged receipt of the complaint.

After reviewing a complaint, the Chief Judge must determine whether it should be: (1) dismissed, (2) concluded on the ground that voluntary corrective action has been taken, (3) concluded because intervening events have made action on the complaint no longer necessary, or (4) referred to a special committee. Rule 11(a), Rules for Judicial Conduct and Disability Proceedings for the United States Tax Court (USTC Rules for Judicial Conduct).

Upon due consideration, and for cause, 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), 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. Rule 11(g)(3), USTC Rules for Judicial Conduct. The deadline for filing such a petition is within 42 days after the date of the Chief Judge's Order, and

¹ The USTC Rules for Judicial Conduct require the Chief Judge's decision to be publicly available, but the identities of the subject judge and the Complainant are protected if the complaint is finally dismissed under Rule 11(c). Rule 24, USTC Rules for Judicial Conduct. 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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the timely mailing/timely filing provision of 26 U.S.C. § 7502 does not apply. Rule 18(a), (b), USTC Rules for Judicial Conduct.

(Signed) Kathleen Kerrigan
Chief Judge

MEMORANDUM

KERRIGAN, *Chief Judge*: Complainant has filed a complaint relating to 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 presiding over Complainant's underlying Tax Court case was biased against Complainant and that such bias was apparent in the subject judge's rulings in favor of the opposing party in Complainant's Tax Court 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. Dismissal is therefore appropriate because the allegation of bias is directly related to the merits and because it is insufficient to raise an inference of impermissible bias. Rule 11(c)(1)(D), USTC Rules for Judicial Conduct; see *In re Complaint of Judicial Misconduct*, 583 F.3d 598, 598 (9th Cir. 2009) (Adverse rulings do not prove bias).

Therefore, the complaint is dismissed.