

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In the Matter of

A CHARGE OF JUDICIAL
MISCONDUCT OR DISABILITY,

No. TC-17-90002

ORDER

The Judicial Conduct and Disability Council has considered a Special Committee Report of Investigation in this case dated May 1, 2019. Upon due consideration of the record, it is unanimously

ORDERED that the complaint is dismissed. Attached to this order is a memorandum prepared pursuant to Rule 20(f)¹.

A handwritten signature in dark ink, appearing to read "John O. Colvin", is written over a faint rectangular stamp.

John O. Colvin
Chair

Dated: Washington, DC
July 2, 2019

¹ All Rule references are to the Rules for Judicial Conduct and Disability Proceedings for the United States Tax Court.

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MEMORANDUM

Complainant, a pro se litigant, has filed a complaint of judicial misconduct against a judge of the United States Tax Court, with a supplement thereto in the form of a letter to the Chief Judge. For the following reasons, the complaint will be dismissed.

In the judicial misconduct complaint, as contained in a separate motion for recusal of the judge, complainant alleges that “bias and an inability to impartially and fairly judge the matter at hand” was operative in the judge’s conduct in the underlying Tax Court case. Complainant alleges that inappropriate statements by the subject judge reflect prejudice against her.

On August 22, 2018, the United States Tax Court issued an order appointing a special committee comprised of three judges (none of whom are members of the Tax Court’s Judicial Conduct and Disability Council (the Council)) to whom this complaint was referred. After due consideration, the Special Committee recommended that the complaint be dismissed.

Based on its review of the file in this case, including the Special Committee Report of Investigation (Special Committee Report) dated May 1, 2019, and the response thereto received from the subject judge dated May 21, 2019, the Council concurs with the Special Committee’s recommendation. Despite complainant’s allegations, complainant does not include, nor does the underlying case record provide, any evidence supporting the allegations of bias or inability to impartially judge the matter at hand. Because there is no evidence that the judge is biased or displayed any partiality these charges must be dismissed. Rule 11(c)(1)(D).