



United States Tax Court
WASHINGTON, DC 20217

In the Matter of

A CHARGE OF JUDICIAL
MISCONDUCT OR DISABILITY,

No. TC-26-90002

ORDER

On March 16, 2026, the Court received a complaint alleging that a judge of the United States Tax Court engaged in judicial misconduct. By letter dated April 1, 2026, 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
Acting Chief Judge

MEMORANDUM

KERRIGAN, *Acting 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.

The complaint lists multiple Tax Court cases to which the allegations relate. The subject judge was not involved in the Tax Court cases listed. The complaint also includes allegations that are merely asserted with no evidence to support them, many of which were borderline frivolous.

Cognizable misconduct does not include allegations that lack sufficient evidence to raise an inference that misconduct occurred or that a disability exists, and a complaint must be dismissed in whole or in part when the Chief Judge concludes this is so. Rule 11(c)(1)(D), USTC Rules for Judicial Conduct. Dismissal is therefore appropriate because the subject judge was not involved in complainant's underlying Tax Court cases and no evidence was presented to support any allegations in the complaint. *Id*; see *In re Charge of Judicial Misconduct*, No. 06-89096 (9th Cir. C.J. Feb. 6, 2007), *aff'd sub nom. In re Complaint of Judicial Misconduct* (9th Cir. Jud. Council Apr. 23, 2007) (allegation dismissed because the relevant case records contained no substantiation for Complainant's allegations).

Because the complaint has the trappings of frivolous allegations under Rule 11(c)(1)(C) of the USTC Rules for Judicial Conduct, the Complainant is also reminded that filing frivolous complaints can be reason enough for the Judicial Conduct and Disability Council to restrict the Complainant's right to filing further complaints. Rule 10(a), USTC Rules for Judicial Conduct.

Therefore, the complaint will be dismissed.