

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

In the Matter of

A CHARGE OF JUDICIAL  
MISCONDUCT OR DISABILITY,

No. TC-17-90001

**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  
June 1, 2017

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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 JUN - 1 2017

## 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 misconduct complaint will be dismissed.

Complainant alleges that a U.S. Tax Court judge is purposely imposing an unjust delay in the underlying U.S. Tax Court case, which “amounts to conduct prejudicial to the effective and expeditious administration of the business of the court.”

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.” Rules for Judicial Conduct and Disability Proceedings for the United States Tax Court, Rule 3(i)(3)(B).

Complainant does not identify any delay by the judge in other cases. Complainant appears to assert that the allegation concerns improper motive by contending that the judge is prejudiced against him. However, complainant does not offer any evidence to show that any alleged delay was improperly motivated.

A complaint must be dismissed to the extent the Chief Judge concludes that the complaint is based on allegations lacking sufficient evidence to raise an inference that misconduct has occurred. Id. at Rule 11(c)(1)(D). Because complainant provides no objectively verifiable evidence to support the allegations raised in the complaint that the judge is prejudiced against him, the allegations regarding delay are dismissed as unsupported. Id.