

UNITED STATES TAX COURT
WASHINGTON, DC 20217

In the Matter of

A CHARGE OF JUDICIAL
MISCONDUCT OR DISABILITY,

No. TC-18-90001

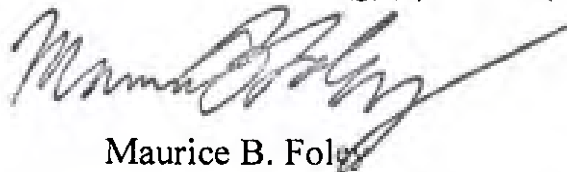
ORDER

The Court received a complaint, and a supplement thereto, alleging that a judge of the United States Tax Court engaged in judicial misconduct.¹ Upon due consideration, it is

ORDERED that the complaint, as supplemented, 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 deadline for filing a petition to review this order with the Judicial Conduct and Disability Council 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, Rules 11(g)(3) and 18(a), (b).



Maurice B. Foley
Chief Judge

Dated: Washington, DC
October 31, 2018

¹ 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.

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MEMORANDUM

FOLEY, Chief Judge: Complainants, pro se litigants, have filed a complaint of judicial misconduct against a judge of the United States Tax Court. For the following reasons, the complaint will be dismissed.

In the judicial misconduct complaint, complainants allege that the decision was not timely entered in their underlying Tax Court case. Further, they assert that the Judge was in error regarding rulings in the case. Complainants also appear to contend that the Judge is involved with Internal Revenue Service (IRS) tax collection procedures. The IRS is entirely separate from the Tax Court, and it is the IRS, not the Tax Court, who is authorized to accept tax returns and payments, as well as to establish payment arrangements.

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 for Judicial Conduct and Disability Proceedings for the United States Tax Court, Rules 3(i)(3)(A) and 11(c)(1)(B). The assertions raised in the complaint are directly related to the merits of a decision or procedural rulings and the complaint must be dismissed. See id.