



**United States Tax Court**  
WASHINGTON, DC 20217

In the Matter of

A CHARGE OF JUDICIAL  
MISCONDUCT OR DISABILITY,

No. TC-24-90001

**ORDER**

On April 12, 2024, the Court received a Petition for Review of the Order of Partial Dismissal served on March 22, 2024, dismissing Complainants' allegations of bias and prejudice and Complainants' request that the subject judge be recused. By letter dated April 29, 2024, the Court acknowledged receipt of the Petition for Review. Complainants' Petition for Review was timely under Rule 11(g)(3).<sup>1</sup>

Complainants' Petition for Review was referred to the members of the Judicial Conduct and Disability Council (Council) eligible to participate in the review. After considering a petition for review, the Council may: (1) affirm the Chief Judge's disposition by denying the petition, (2) return the matter to the Chief Judge with directions to conduct a further inquiry under Rule 11(b) or to identify a complaint under Rule 5, (3) return the matter to the Chief Judge with directions to appoint a special committee under Rule 11(f), or (4) in exceptional circumstances, take other appropriate action.

After reviewing the materials before it, the Council unanimously affirms the Chief Judge's disposition of the matter without the need to supplement the Chief Judge's explanation. *See* Rule 19(d).

Upon due consideration, and for cause, it is

ORDERED that the Petition for Review is denied.

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

**SERVED 08/16/24**

The Clerk of the Court is directed to send copies of this Order to the Complainants, the subject judge, and the Committee on Judicial Conduct and Disability. Rule 19(c).<sup>2</sup>

The Complainants have no right of review of the Council's decision because no member of the Council eligible to participate in the review dissented. Rule 19(e).

**(Signed) Judge Emin Toro**  
Chair, Judicial Conduct and Disability Council

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<sup>2</sup> The USTC Rules for Judicial Conduct require the Council's decision to be publicly available. Rule 24. The identities of the subject judge and the Complainants are protected if a complaint is finally dismissed under Rule 11(c). Rule 24. Because the Council's decision unanimously affirms the Chief Judge's disposition dismissing the allegations under Rule 11(c), the Court will not identify the parties in this matter, nor describe the context in which the Complainants' grievances arose with any degree of specificity.