



United States Tax Court
WASHINGTON, DC 20217

In the Matter of

A CHARGE OF JUDICIAL
MISCONDUCT OR DISABILITY,

No. TC-24-90002

ORDER

The Court received a complaint alleging that a judge of the United States Tax Court engaged in judicial misconduct. 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 (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 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) Patrick J. Urda
Acting Chief Judge

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.

Served 03/28/24

MEMORANDUM

URDA, *Acting Chief Judge*: Complainant, a pro se litigant, 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.

Complainant alleges that the judge presiding over Complainant's underlying Tax Court case delayed in rendering a decision in the case.

An allegation of delay must be dismissed as merits-related unless it can be shown that the subject judge had an improper motive for the delay or there is habitual delay in many unrelated cases. Rules 3(i)(3)(B) and 11(c)(1)(B), USTC Rules for Judicial Conduct; *In re Complaint of Judicial Misconduct*, 584 F.3d 1230, 1231 (9th Cir. 2009). Complainant has alleged neither an improper motive nor a habitual delay in unrelated cases by the subject judge. *See, In the Matter of a Judicial Complaint*, No. 06-9041 (4th Cir. C.J. Oct. 23, 2006) (allegation of delay in a single case fails to state a claim of misconduct).

The complaint is dismissed.