

JUDICIAL COUNCIL OF THE EIGHTH CIRCUIT

JCP No. 08-20-90015

In re Complaint of John Doe¹

This is a judicial complaint filed by a civil litigant against the United States district judge² who presided over a tax liability case brought by the government against the litigant.

The record shows that the district judge entered an order holding the complainant personally liable for unpaid federal gift and estate taxes and awarding a money judgment against the complainant. The district judge determined that the government was entitled to enforce the complainant's tax liabilities against certain real properties owned by the complainant, ordered the sale of certain real properties, and ordered that the "[p]roceeds from the sale should be paid to the government first to cover the cost of the sale and second to satisfy [the complainant's] federal tax liabilities."

The judicial complaint alleges that the district judge was "wildly deceitful" and "impose[d] wrongful tax obligations" on the complainant. The judicial complaint

¹Under Rule 4(f)(1) of the Rules Governing Complaints of Judicial Misconduct and Disability of the Eighth Circuit, the names of the complainant and the judicial officer complained against are to remain confidential, except in special circumstances not here present.

²The complaint also names a judge with the United States Tax Court. But only the district judge holds office in this jurisdiction. *See* Judicial-Conduct and Judicial-Disability Proceedings of the Judicial Conference of the United States (J.C.U.S.) 7(a)(1). Thus, my analysis concerns only the allegations against the district judge.

further alleges that the “corrupt” and “stingy” district judge ordered a “wrongful sale” of certain real properties because the complainant “owe[s] nothing to the IRS or US Treasury.” The judicial complaint characterizes the district judge’s orders as “obscenely incompetent.” The judicial complaint accuses the district judge of “malpractice and incompetence.” The judicial complaint sets forth the complainant’s belief that the district judge “has a probable Lyme infection causing severe mental disabilities,” rendering the district judge’s orders in the case “null and void.” The judicial complaint alleges that the district judge “is losing his mental faculties or is willing to use his position to harass and intimate for political goals.” The judicial complaint accuses the district judge of “hiding, by refusing to file, obstructing [the] filing [of], and simply not filing” a certain document into the record purporting to show the complainant has no tax liability.

To the extent the judicial complaint alleges that the district judge is deceitful, corrupt, incompetent, and suffers from a mental disability, the allegations are “frivolous [and] “lack[] sufficient evidence to raise an inference that misconduct has occurred.” 28 U.S.C. § 352(b)(1)(A)(iii); *accord* J.C.U.S. 11(c)(1)(C), (D). To the extent the judicial complaint challenges the district judge’s order entering a monetary judgment against the complainant and order directing the sale of certain properties, it must be dismissed because its allegations are “directly related to the merits of a decision or procedural ruling.” *See* 28 U.S.C. § 352(b)(1)(A)(ii); J.C.U.S. Rules 4(b)(1), 11(c)(1)(B).

The complaint is dismissed.

May 26, 2020



Lavenski R. Smith, Chief Judge
United States Court of Appeals
for the Eighth Circuit