

State of Arizona
COMMISSION ON JUDICIAL CONDUCT

Disposition of Complaint 24-236

Judge:

Complainants:

ORDER

September 10, 2024

The Complainant alleged a superior court judge became a fiduciary by opening criminal cases against the complainant.

The role of the Commission on Judicial Conduct is to impartially determine whether a judicial officer has engaged in conduct that violates the Arizona Code of Judicial Conduct or Article 6.1 of the Arizona Constitution. There must be clear and convincing evidence of such a violation in order for the Commission to take disciplinary action against a judicial officer.

The Commission reviewed all relevant available information and concluded there was not clear and convincing evidence of ethical misconduct in this matter. The complaint is therefore dismissed pursuant to Commission Rules 16(a) and 23(a).

Commission members Roger D. Barton, Louis Frank Dominguez, and Christopher P. Staring did not participate in the consideration of this matter.

Copies of this order were distributed to all appropriate persons on September 10, 2024.

2024 - 236

COMPLAINT AGAINST A JUDGE

Name: **Judge's Name:**

Instructions: Use this form or plain paper of the same size to file a complaint. Describe in your own words what you believe the judge did that constitutes judicial misconduct. Be specific and list all of the names, dates, times, and places that will help the commission understand your concerns. Additional pages may be attached along with copies (not originals) of relevant court documents. Please complete one side of the paper only, and keep a copy of the complaint for your records.

On or about _____ at _____ assigned himself as fiduciary and/or trustee, opening account number _____ for another person in a fiduciary capacity without delegation of authority from the Secretary, in an attempt to evade or defeat a tax that shall be collected from the _____ estate pursuant to 26 USC § 6903(a).

Pursuant to 26 USC § 7201, _____ willfully attempted to evade or defeat any tax imposed by this title or the payment thereof. In addition to other penalties provided by law, this act is considered a felony, and upon conviction, _____ shall be fined not more than _____ (_____ in the case of a corporation), or imprisoned not more than _____ years, or both, together with the costs of prosecution.

Pursuant to 26 USC § 7202, _____ willfully failed to pay over such tax. In addition to other penalties provided by law, this act is considered a felony, and upon conviction, _____ shall be fined not more than _____, or imprisoned not more than _____ years, or both.

Pursuant to 26 USC § 7203, _____ willfully failed to pay such estimated tax, or supply such information, at the time or times required by law or regulations. In addition to other penalties provided by law, this act is considered a misdemeanor, and upon conviction, _____ shall be fined not more than _____ (_____ in the case of a corporation), or imprisoned not more than _____ year, or both.

Pursuant to 26 USC § 7206(2), _____ willfully aided or assisted _____ in, or procured, counseled, or advised the preparation or presentation under, or in connection with any matter arising under, the internal revenue service laws, of a return, affidavit, claim, or other document, which is fraudulent or false as to any material matter, whether or not such falsity or fraud was with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document.

Pursuant to 26 USC § 7206(3), _____ simulated or falsely or fraudulently executed or signed any bond, permit, entry, or other document required by the provisions of the internal revenue service laws, or by any regulation made in pursuance thereof, or procured the same to be falsely or fraudulently executed, or advised, aided in, or connived at such execution thereof.

CONFIDENTIAL

Arizona Commission on Judicial Conduct
1501 W. Washington Street, Suite 229
Phoenix, Arizona 85007

FOR OFFICE USE ONLY

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