



JUDICIAL INVESTIGATION COMMISSION

212 Dickinson Street
Post Office Box 1629
Charleston, West Virginia 25326-1629
(304) 558-0169 FAX (304) 558-0831

June 14, 1995

Re: JIC Advisory Opinion 1995-15

Dear

Your letter dated March 20, 1995, addressed to Judge in which you sought an advisory opinion from the Judicial Investigation Commission was reviewed at the recent meeting of the Commission. In that letter you asked the propriety of a circuit court judge in this state having his name and business mailing address set forth on federal and state tax returns in the applicable section entitled "Paid Preparer's Use Only." The information contained in that section is the typed name and address, the signature, the date when accomplished, a check mark for self-employed and the preparer's social security number. You indicate that the filers of the tax return are married individuals and to your knowledge are not related by either blood or marriage to the judge whose name is listed as the preparer.

Canon 4G of the Code of Judicial Conduct states:

CANON 4

A JUDGE SHALL SO CONDUCT THE JUDGE'S EXTRA-JUDICIAL ACTIVITIES AS TO MINIMIZE THE RISK OF CONFLICT WITH JUDICIAL OBLIGATIONS

G. Practice of Law. A judge shall not practice law. Notwithstanding this prohibition, a judge may act pro se and may, without compensation, give legal advice to and draft or review documents for a member of the judge's family.

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Based on the language contained in this Canon the Commission feels it would be inappropriate for a circuit judge to prepare tax forms for individuals who do not fall within the exception to Canon 4G.

If there is any further question concerning this matter, do not hesitate to contact the Commission.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Fred L. Fox, II", is written over the typed name.

Fred L. Fox, II, Chairman

FLF, II/bl