

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2012

Report Required by the Ethics
in Government Act of 1978
(5 U.S.C. app. §§ 101-111)

1. Person Reporting (last name, first, middle initial) Holmes, Mark V.	2. Court or Organization U.S. Tax Court	3. Date of Report 5/15/2013
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Tax Court Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2012 to 12/31/2012
7. Chambers or Office Address U.S. Tax Court 400 Second St. NW Washington DC 20217		
IMPORTANT NOTES: The instructions accompanying this form must be followed. Complete all parts, checking the NONE box for each part where you have no reportable information.		

I. POSITIONS. (Reporting individual only; see pp. 9-13 of filing instructions.)

☐ NONE (No reportable positions.)

POSITION

NAME OF ORGANIZATION/ENTITY

1. Director	New York State Society
2.	
3.	
4.	
5.	

II. AGREEMENTS. (Reporting individual only; see pp. 14-16 of filing instructions.)

☐ NONE (No reportable agreements.)

DATE

PARTIES AND TERMS

1. 1997-now	continuing participation in 401(k) - vested in mutual funds with Miller & Chevalier
2.	
3.	

FINANCIAL DISCLOSURE REPORT

Page 2 of 7

Name of Person Reporting

Holmes, Mark V.

Date of Report

5/15/2013

III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see pp. 17-24 of filing instructions.)***A. Filer's Non-Investment Income**NONE *(No reportable non-investment income.)*

DATE	SOURCE AND TYPE	INCOME (yours, not spouse's)
1.		
2.		
3.		
4.		

B. Spouse's Non-Investment Income - *If you were married during any portion of the reporting year, complete this section.**(Dollar amount not required except for honoraria.)*NONE *(No reportable non-investment income.)*

DATE	SOURCE AND TYPE
1.	
2.	
3.	
4.	

IV. REIMBURSEMENTS *— transportation, lodging, food, entertainment.**(Includes those to spouse and dependent children; see pp. 25-27 of filing instructions.)*NONE *(No reportable reimbursements.)*

SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1. NYU Law School	May 14-15, 2013	New York	CLE Panel	transportation and lodging
2. California State Bar Ass'n	Nov. 1-4, 2013	San Diego	Panel on Tax Court Procedure	transportation lodging and food
3. ABA Nat'l Institute on Criminal Tax Fraud	Dec. 5-7, 2013	Las Vegas	Panel on Different Tax Litigation Forums	transportation, lodging and food
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 7

Name of Person Reporting

Holmes, Mark V.

Date of Report

5/15/2013

V. GIFTS. *(Includes those to spouse and dependent children; see pp. 28-31 of filing instructions.)*NONE *(No reportable gifts.)*SOURCEDESCRIPTIONVALUE

1.

2.

3.

4.

5.

VI. LIABILITIES. *(Includes those of spouse and dependent children; see pp. 32-33 of filing instructions.)*NONE *(No reportable liabilities.)*CREDITORDESCRIPTIONVALUE CODE

1.

2.

3.

4.

5.

FINANCIAL DISCLOSURE REPORT

Page 4 of 7

Name of Person Reporting

Holmes, Mark V.

Date of Report

5/15/2013

VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
1. TD Ameritrade USA Fund MMA	A	Interest	J	T					
2. Kimco Realty common	A	Dividend	J	T					
3. Standard Pacific common		None	J	T					
4. UIL Holdings common	B	Dividend	K	T					
5. TD Bank USA MMA	A	Interest	M	T					
6. All American Semiconductor common		None	J	T					
7. Adams Resources and Energy common	A	Dividend	K	T					
8. AK Steel common		None	J	T					
9. Citigroup common	A	Dividend	J	T					
10. DR Horton common	A	Dividend	K	T					
11. Footlocker common	A	Dividend	J	T					
12. Intest common		None	J	T					
13. Hovnanian common class A		None	J	T					
14. KB Homes common	A	Dividend	J	T					
15. Magellan Petroleum common		None	J	T					
16. Steve Madden common		None	L	T					
17. Owens Illinois common		None	K	T					

1. Income Gain Codes:	A = \$1,000 or less	B = \$1,001 - \$2,500	C = \$2,501 - \$5,000	D = \$5,001 - \$15,000	E = \$15,001 - \$50,000
(See Columns B1 and D4)	F = \$50,001 - \$100,000	G = \$100,001 - \$1,000,000	H1 = \$1,000,001 - \$5,000,000	H2 = More than \$5,000,000	
2. Value Codes	J = \$15,000 or less	K = \$15,001 - \$50,000	L = \$50,001 - \$100,000	M = \$100,001 - \$250,000	
(See Columns C1 and D3)	N = \$250,001 - \$500,000	O = \$500,001 - \$1,000,000	P1 = \$1,000,001 - \$5,000,000	P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
(See Column C2)	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
	U = Book Value	V = Other	W = Estimated		

FINANCIAL DISCLOSURE REPORT

Page 5 of 7

Name of Person Reporting

Holmes, Mark V.

Date of Report

5/15/2013

VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

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	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

18. Travelers Co. common	A	Dividend	J	T					
19. Walmart common	A	Dividend	K	T					
20. Vanguard Prime Reserve Fund	A	Dividend	K	T					
21. Vanguard Index Europe		None			Redeemed (part)	2/16/12	J		
22. Vanguard Index Europe		None			Redeemed	6/7/12	J		
23. Vanguard Treasury Inflation Protected Securities	C	Dividend	M	T					
24. T. Rowe Price - Latin American Fund	D	Dividend	L	T	Redeemed (part)	6/3/12	J	C	
25. Tweedy Browne Value Fund	A	Dividend	J	T					
26. Tweedy Browne Global Value Fund	C	Dividend	K	T					
27. Vanguard Index Total Stock Index Fund	A	Dividend	L	T					
28. American Fund - Investment Company of America	A	Dividend	L	T					
29. American Fund - Fundamental Investments	A	Dividend	L	T					
30. Justice Federal Credit Union	A	Interest	J	T					

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FINANCIAL DISCLOSURE REPORT

Page 6 of 7

Name of Person Reporting

Holmes, Mark V.

Date of Report

5/15/2013

VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

FINANCIAL DISCLOSURE REPORT

Page 7 of 7

Name of Person Reporting

Holmes, Mark V.

Date of Report

5/15/2013

IX. CERTIFICATION.

I certify that all information given above (including information pertaining to my spouse and minor or dependent children, if any) is accurate, true, and complete to the best of my knowledge and belief, and that any information not reported was withheld because it met applicable statutory provisions permitting non-disclosure.

I further certify that earned income from outside employment and honoraria and the acceptance of gifts which have been reported are in compliance with the provisions of 5 U.S.C. app. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature: s/ **Mark V. Holmes**

NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILLFULLY FALSIFIES OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)

Committee on Financial Disclosure
Administrative Office of the United States Courts
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