

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2011

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) WHALEN, LAURENCE J.	2. Court or Organization U.S. TAX COURT	3. Date of Report 05/15/2012
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) JUDGE, Senior Status	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2011 to 12/31/2011
7. Chambers or Office Address U.S. TAX COURT 400 SECOND ST. N.W., ROOM 331 WASHINGTON, D.C. 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. Insert signature on last page.		

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

☒ **NONE** (No reportable positions.)

POSITION

NAME OF ORGANIZATION/ENTITY

1.		
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.	
2.	
3.	

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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. 2011

Gold's Gym (Iron Works, Inc.), Substitute Instructor

2. 2011

Fairfax County Public Schools, Substitute Teacher

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.

2.

3.

4.

5.

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

<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
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.)*

<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1.		
2.		
3.		
4.		
5.		

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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. NMW Life Inc., 2 Whole Life Insurance Policies	D	Dividend	L	T					
2. Office Furniture		None	J	W					
3. Bank of America, Wash, DC, Mkt acct	A	Interest	K	T					
4. Wells Fargo Bank, formerly Wachovia Bk, Mkt accts	A	Interest	K	T					
5. Burke & Herbert Bk and Trust Co. savings account	A	Interest	K	T					
6. ING Direct	B	Interest	M	T					
7. Capital One Bank, fka Chevy Chase Bank [line 7 of 2010 rept]	A	Interest			Closed	10/25/10	J	A	
8. North East Investors Trust IRA account	A	Dividend	J	T					
9. Vanguard 500 Index Fund-IRA	A	Dividend	K	T					
10. Wells Fargo Bank, formerly Wachovia Bk, account	A	Interest	J	T					
11. IR Federal Credit Union	A	Dividend	J	T					
12. USAA Federal Savings Bank	A	Interest			Closed	05/04/11	J	A	
13. Wells Fargo Bank, account (X)		None	J	T					
14. US Treasury Bill 26-weeks [line 16 of 2010 Report]	A	Interest			Redeemed	05/12/11	L		
15. US Treasury Bill 26-weeks		None	L	T	Buy	05/12/11	L		
16. Same	A	Interest			Redeemed	11/10/11	L		
17. US Treasury Bill 26-weeks		None	L	T	Buy	11/10/11	L		

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

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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 I (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. IRA at Merrill Lynch has following assets:									
19. FIA Card Svcs NA RASP [Cash money acct]	A	Dividend	M	T					
20. BA RI N.A. RASP (IIAYY) [sweep acct]	A	Dividend	M	T	Open	03/08/11	L		
21. Invesco Van Kampen Small Cap Value Fund Cl C (VSMCX)	A	Distribution	J	T					Capital gain distributions
22. American Growth Fund of America Cl C (GFACX)	A	Dividend	J	T					
23. Federated Kaufmann Fund Cl C (KAUCX)	A	Distribution	J	T					Capital gain distribution
24. Invesco Van Kampen Equity & Income Cl C (ACERX)	A	Dividend	J	T					
25. Eaton Vance Large Cap Value Fund Cl C (ECSTX)	A	Dividend	J	T					
26. Ally Bank (CD), (formerly GMAC (Utah) (CD))	B	Interest			Redeemed	03/07/11	L	A	
27. Discover Bank (CD)	A	Interest	K	T					
28. Blackrock Global Allocated FD Inc C (MCLOX)	B	Dividend	L	T					
29. American Express (CD)	A	Interest			Redeemed	03/11/11	L	A	

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3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

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

Line 7 of Part VII: Capital One Bank, formerly Chevy Chase Bank account, was properly reported on the report for 2010 (see Line 7 of Part VII of the 2010 report), except that column D(1) of the 2010 report failed to state that the account was closed during 2010.

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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/ LAURENCE J. WHALEN

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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