

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2013

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) Halpern, James S.	2. Court or Organization U.S. Tax Court	3. Date of Report 06/26/2014
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Tax Court Judge -- Active	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2013 to 12/31/2013
7. Chambers or Office Address Room 313 400 Second Street, N.W. 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.		

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

☐ NONE (No reportable positions.)

	<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1.	Trustee	2005 B.1 Trust
2.	Trustee	2005 B.2 Trust *See Section VIII
3.	Employee	Adjunct Professor, Law School, George Washington University, Washington, D.C.
4.		
5.		

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

☒ NONE (No reportable agreements.)

	<u>DATE</u>	<u>PARTIES AND TERMS</u>
1.		
2.		
3.		

FINANCIAL DISCLOSURE REPORT

Page 2 of 9

Name of Person Reporting

Halpern, James S.

Date of Report

06/26/2014

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. 2013	Law School, George Washington University, Washington, D.C. (teaching)	\$26,100.00
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.				
2.				
3.				
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 9

Name of Person Reporting

Halpern, James S.

Date of Report

06/26/2014

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.	U.S.A.A. Savings Bank	Credit card	J
2.			
3.			
4.			
5.			

FINANCIAL DISCLOSURE REPORT

Page 4 of 9

Name of Person Reporting

Halpern, James S.

Date of Report

06/26/2014

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. 2005 B.1 Trust	G	Rent	P1	W					
2. -- 45th St. LLC **See Section VIII									
3. -- 57th St. LLC **See Section VIII									
4. -- Madison No. 1 LLC **See Section VIII									
5. -- Madison No. 2 LLC **See Section VIII					Sold	05/31/13	J	A	
6. -- 7th Ave. LLC **See Section VIII									
7. -- 57 Sofia LLC **See Section VIII									
8. -- 45 Anna LLC **See Section VIII									
9. -- Dyer 501 LLC **See Section VIII									
10. -- Dylan 7th Ave. LLC **See Section VIII									
11. Morg. Stan. BK N.A.-- Cash/Money Acct.	A	Interest	J	T					
12. Berkshire Hathaway C1.B	A	Dividend	J	T					
13. EV National MUNI Inc. C	D	Interest			Sold	06/25/13	N	A	
14. Western Asset MGD MUN C	D	Interest			Sold	06/25/13	M	A	
15. First Eagle Global C (FESGX)	A	Dividend	L	T					
16. Wells Fargo Muni Bond C	C	Interest			Sold	08/08/13	M	A	
17. DWS Managed Muni Bond C	C	Interest			Sold	06/25/13	M	A	

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 I = More than \$5,000,000	E = \$15,001 - \$50,000 J = More than \$50,000,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	P1 = \$1,000,001 - \$5,000,000 P4 = More than \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
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	

FINANCIAL DISCLOSURE REPORT

Page 5 of 9

Name of Person Reporting

Halpern, James S.

Date of Report

06/26/2014

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 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. ASRCX	B	Dividend	K	T	Buy	11/14/13	K		
19. IARCX	A	Dividend	K	T	Buy	11/14/13	K		
20. ISFCX	B	Dividend	M	T	Buy	09/23/13	M		
21. LDLAX	C	Dividend	K	T	Buy	09/24/13	K		
22. AGOCX	A	Dividend	K	T	Buy	07/11/13	K		
23. TIBCX	B	Dividend	K	T	Buy	07/11/13	K		
24. TSICX	D	Dividend	M	T	Buy	09/23/13	M		
25. IRA	E	Int./Div.	N	T					
26. -- Morg. Stan. BK N.A. --Cash Money Acct.									
27. -- Franklin Inc. FD CL.C									
28. -- Loomis Sayles STR. Inc. FD CL.C									
29. --Pimco Total Return C					Sold	06/28/13	K	A	
30. --Templeton Global Bond FD C					Sold	06/28/13	K	A	
31. --Pimco All Asset C					Sold	06/28/13	L	A	
32. --Ivy High Inc. C (WRHIX)					Buy (add'l)	08/13/13	K		
33. --IARCX	A	Dividend	K	T	Buy	11/19/13	K		
34. --PONCX	A	Dividend	K	T	Buy	11/19/13	K		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	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 (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
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	

FINANCIAL DISCLOSURE REPORT

Page 6 of 9

Name of Person Reporting

Halpern, James S.

Date of Report

06/26/2014

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)

35. TIAA-CREF Retirement Fund (Traditional)	C	Dividend	M	T					
36. TIAA-CREF Retirement Fund (Real Estate)	C	Dividend	M	T					
37. TIAA-CREF Retirement Fund (T-C Bond Plus)	C	Dividend	J	T					
38. Sentinel Small Company Fund	B	Dividend	K	T					
39. Sep	E	Dividend	N	T					
40. -- Morg. Stan. BK N.A.--Cash/Money Acct.									
41. --Delaware Diversified Inc. C					Sold	04/04/13	L	A	
42. -- Loomis Sayles St. Inc. FD CL.C (NECZX)									
43. -- Pimco Total RT FD CL.C					Sold	06/28/13	M	A	
44. -- Franklin INC. FD CL.C (FCISX)									
45. -- American Capital WLD GRW & Inc. CL.C (CWGCX)									
46. -- Templeton Global Bond FD C					Sold	06/28/13	L	A	
47. --CWGCX	B	Dividend	L	T	Buy (add'l)	01/28/13	L		
48. --LDLAX	A	Dividend	L	T	Buy	04/05/13	L		
49. --AGOCX	A	Dividend	L	T	Buy	07/01/13	L		
50. --TIBCX	B	Dividend	L	T	Buy	07/01/13	L		
51. --WRHIX	C	Dividend	L	T	Buy	06/13/13	L		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	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 (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
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	

FINANCIAL DISCLOSURE REPORT

Page 7 of 9

Name of Person Reporting

Halpern, James S.

Date of Report

06/26/2014

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)
52. --PONCX	B	Dividend	K	T	Buy	11/19/13	K		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	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 (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
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	

FINANCIAL DISCLOSURE REPORT

Page 8 of 9

Name of Person Reporting

Halpern, James S.

Date of Report

06/26/2014

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

*2005 B.2 Trust (unfunded trust).

**New York City real estate investment.

FINANCIAL DISCLOSURE REPORT

Page 9 of 9

Name of Person Reporting

Halpern, James S.

Date of Report

06/26/2014

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/ James S. Halpern**

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
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544