

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) Wherry, Jr., Robert A.	2. Court or Organization U.S. Tax Court	3. Date of Report 04/22/2014
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Tax Court Judge - Active (Senior Status as of 4/7/14)	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 U.S. Tax Court 400 Second Street, N.W., # 413 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.)

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. 03/31/03	Lentz, Evans and King P.C., Resignation & Redemption Agreement provides for stock redemption, resolution of lease, malpractice, and payment for in-process work.
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.

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.

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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.

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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. SunTrust Bank Various Accts	A	Interest	K	T					
2. COCBF Stock		None	J	T					
3. TRANSAMERICA LIFE INS. POLICY	A	Interest	J	V					See Part VIII
4. COMMONWEALTH ANNUITY . & LIFE INSURANCE	A	Interest	J	V					See Part VIII
5. IRA #4 (CHARLES SCHWAB IRA)									
6. -MONEY MARKET - SWEEP ACCOUNT (SWSXX)	A	Interest	O	T					
7. -COASTAL CARRIBBEAN OIL (COCBF)		None	J	T					
8. -FIVE STAR QUALITY CARE INC (FVE)		None			Buy (add'l)	04/29/13	J		
9.					Sold	07/10/13	K	D	
10. -IBM	C	Dividend			Buy (add'l)	02/05/13	K		
11.					Buy (add'l)	02/07/13	K		
12.					Buy (add'l)	03/12/13	K		
13.					Sold (part)	11/18/13	L	E	
14.					Sold	12/30/13	L		
15. -NEUROCRINE BIO INC (NBIX)		None			Buy (add'l)	05/28/13	J		
16.					Sold (part)	09/09/13	K	D	
17.					Sold	11/11/13	J		

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	

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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)

18. -A POWER EGYGENERTN (APWR) (Y)		None							See Part VIII
19. -CATERPILLAR INC. (CAT)	A	Dividend	K	T					
20. -EMERSON ELECTRIC CO. (EMR)					Sold	01/30/13	K	B	
21. -UNION PACIFIC CORP. (UNP)	A	Dividend			Sold	01/29/13	M	E	
22.					Buy	03/18/13	L		
23.					Buy (add'l)	04/16/13	J		
24.					Sold	05/08/13	L	D	
25. -C S X CORP. (CSX)	A	Dividend			Sold	04/10/13	L	D	
26. -INGERSOLL RAND CO. (IR)					Sold	01/29/13	K	D	
27. -NRG ENERGY, INC. (NRG)	A	Dividend			Sold	04/11/13	K	D	
28. -EXXON MOBIL CORP. (XOM)	A	Dividend			Sold	01/29/13	K	D	
29.					Buy	02/01/13	K		
30.					Sold	03/14/13	K	A	
31. -GENERAL ELECTRIC (GE)	B	Dividend	L	T	Buy (add'l)	01/30/13	J		
32.					Buy (add'l)	03/26/13	J		
33.					Buy (add'l)	09/09/13	J		
34. -NACEL ENERGY CORP. (NCEN)		None	J	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	
	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
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35. -JOHNSON & JOHNSON (JNJ)					Sold	01/30/13	K	D	
36. -COCA COLA COMPANY (KO)	A	Dividend			Sold	04/10/13	K	D	
37. -AES CORP. (AES)	A	Dividend	K	T					
38. -PLURISTEM THERAPEUTICS (PSTI)		None	J	T					
39. -ARCHER-DANIELS-MIDLAND CO. (ADM)	A	Dividend			Sold	03/12/13	K	B	
40. -ATHERSYS, INC. (ATHX)		None			Sold	09/16/13	J		
41. -ALCOA INC. (AA)	A	Dividend			Buy (add'l)	04/16/13	J		
42.					Sold	08/01/13	K		
43. -CHEVRON CORP. (CVX)	B	Dividend	L	T	Buy (add'l)	01/18/13	K		
44.					Sold	05/20/13	L	E	
45.					Buy	08/16/13	L		
46. -CONOCOPHILLIPS (COP)	C	Dividend	L	T	Buy (add'l)	01/30/13	K		
47. -FREEPORT MCMORAN COPPER (FCX)	B	Dividend			Buy (add'l)	01/31/13	J		
48.					Sold	09/06/13	K		
49. -EDWARDS LIFESCIENCES CP (EW)		None			Sold	01/17/13	K	C	
50. -TESCO PLC SPONSORED (TSCDY)	B	Dividend			Sold	08/22/13	L		
51. -KINDER MORGAN (KMI)	A	Dividend			Sold	04/10/13	K	D	

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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	
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52. -KINDER MORGAN WARRANTS (KMIWS)		None			Buy (add'l)	02/08/13	J		
53.					Sold	05/16/13	J	C	
54. -PHILLIPS 66 (PSX)	B	Dividend			Buy (add'l)	07/09/13	K		
55.					Buy (add'l)	08/16/13	J		
56.					Sold	11/14/13	L	E	
57. -NATIONAL OIL WELL VARCO (NOV)	A	Dividend	L	T	Buy	02/01/13	L		
58. -PEPSICO INCORPORATED (PEP)	A	Dividend	L	T	Buy	03/18/13	K		
59.					Buy (add'l)	08/16/13	K		
60.					Buy (add'l)	09/09/13	K		
61. -APPLE INC. (APPL)	B	Dividend			Buy	04/17/13	K		
62.					Buy (add'l)	05/06/13	K		
63.					Buy (add'l)	05/07/13	K		
64.					Sold	08/13/13	M	D	
65. -GENERAL MOTORS (GM)		None	K	T	Buy	08/16/13	K		
66. -SANMINA CORPORATION (SANM)	A	Dividend			Buy	01/31/13	J		
67.					Buy (add'l)	03/18/13	J		
68.					Sold	07/08/13	K	D	

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69. GREAT AMERICAN FIN. RES. f/k/a MANHATTAN NAT'L LIFE	B	Interest	K	T					See Part VIII
70.									
71.									

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

Items 3, 4, 69 -- These are life insurance policies. The values are based on cash surrender values.

Item 18 -- A-POWER EGY GENERTN -- Registration Revoked BY SEC, Effective 11/05/12. THIS SECURITY WILL NOT BE REPORTED NEXT YEAR.

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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/ Robert A. Wherry, Jr.

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