

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2017

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) Morrison, Richard T.	2. Court or Organization United States Tax Court	3. Date of Report 05/14/2018
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Judge, United States Tax Court	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2017 to 12/31/2017
7. Chambers or Office Address 400 Second Street, N.W. 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.		
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. 2017

Self-employed lawyer and consultant

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.)*

SOURCE	DESCRIPTION	VALUE
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.)*

CREDITOR	DESCRIPTION	VALUE 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.									
2. Vanguard federal money market fund (Y)									
3.									
4. Ishares MSCI Australia Indx Fund--IRA	A	Dividend	K	T					
5. Ishares MSCI Singapore Index Fund--IRA	A	Dividend	K	T					
6. Ishares Ireland Investable Market Index Fund--IRA	A	Dividend	J	T					
7. Ishares MSCI Poland Investable Market Index Fund--IRA	A	Dividend	K	T					
8.									
9. Ishares Hong Kong Index Fund--IRA	A	Dividend	K	T					
10. Ishares New Zealand Index Fund--IRA	A	Dividend	K	T					
11. LearningQuest Portfolio (529), #03 (H)									
12. --Total Growth Index Portfolio	F	Dividend	N	T					
13. --Total Bond Market Index Portfolio	B	Interest	K	T					
14. LearningQuest Portfolio (529), #02 (H)									
15. --Total Growth Index Portfolio	F	Dividend	N	T					
16. --Total Bond Market Index Portfolio	B	Interest	K	T					
17.									

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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18.									
19.									
20.									
21.									
22.									
23.									
24.									
25.									
26.									
27.									
28.									
29.									
30.									
31.									
32.									
33.									
34. PNC checking account #22	A	Interest	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	
3. Value Method Codes	P3 = \$25,000,001 - \$50,000,000	R = Cost (Real Estate Only)	P4 = More than \$50,000,000	S = Assessment	T = Cash Market
(See Column C2)	Q = Appraisal	V = Other		W = Estimated	
	U = Book Value				

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35. Vanguard 500 index Admiral #57 (converted from investor on 8/11/17)	A	Dividend	J	T	Buy	04/20/17	J		
36. Vanguard 500 Index Fund Admiral Shares 2 (moved to line 48 below) (Y)									
37. Apple Inc. common		None			Sold	01/30/17	M	E	
38.									
39.									
40. Microsoft Inc common		None			Sold	01/12/17	K	D	
41. Vanguard 500 Index Admiral Shares (IRA) 2	D	Dividend	N	T					
42. Int. in Southgate Land Dev. of Vero Beach, FL LLC		None	N	W					
43. Vanguard federal money market fund 2	B	Interest	L	T					
44. Class B non-voting common shares of Northgate Inv. Co.		None	O	W					
45. American Int'l Group common		None			Sold	01/12/17	J	B	
46. Interest in Four Star Garfield LLC		None	O	W					
47.									
48. Vanguard 500 index Fumd admiral shares 2 (moved from line 36) (X)	D	Dividend	N	T	Buy	02/24/17	K		
49.					Buy	05/18/17	K		
50.									
51.									

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

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52. IEV Europe ETF	B	Dividend	K	T	Buy	05/09/17	K		
53. SNAP		None	J	T	Buy	05/16/17	J		
54. VBIRX Vanguard short term bond index admiral	A	Dividend	L	T	Buy	11/13/17	L		
55. VBLIX Vanguard intermediate term bond index admiral	A	Int./Div.	K	T	Buy	11/13/17	K		
56.									
57.									
58.									
59.									
60. Vanguard Total Stock Market Index Fund Admiral Shares	D	Dividend	N	T					
61. ECH (Chile Index Fund)--IRA	A	Dividend	J	T					
62.									
63. Vanguard emerging markets fund--IRA	A	Dividend	K	T					
64.									
65.									
66. PNC checking account #669	A	Interest	K	T					
67.									
68.									

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

Lines 11 and 14 correspond to LearningQuest section 529 plans. The funds in these plans are invested in index portfolios. The index portfolios are composed of stocks and bonds. Therefore, the index portfolios produce income in the form of dividends, interest, and capital gains. The statements I receive from LearningQuest do not show amounts of dividends, interest, or capital gains. Nor do the statements show amounts distributed. Rather, the statements show the value of the index portfolios over time. In the absence of information about income, I have calculated the income during the reporting period in column B(1) by subtracting the value of each index portfolio at the beginning of the reporting period from the value of the portfolio at the end of the reporting period.

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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/ **Richard T. Morrison**

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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Washington, D.C. 20544