

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) Wherry, Robert A.	2. Court or Organization U.S. Tax Court	3. Date of Report 05/15/2013
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 01/01/2012 to 12/31/2012
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. American Bar Association

November, 2011
Conference (Not
reimbursed until
2/1/2012)

Las Vegas, NV

Speaker at ABA conference
CLE program.

Travel Reimbursement

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. 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	K	T					
7. -COASTAL CARRIBBEAN OIL (COCBF)		None	J	T					
8. -FIVE STAR QUALITY CARE INC (FVE)		None	J	T					
9. -IBM	B	Dividend	L	T					
10. -NEUROCRINE BIO INC (NBIX)		None	J	T					
11. -A POWER EGYGENERTN (APWR)		None	J						See Part VIII
12. -CATERPILLAR INC. (CAT)	A	Dividend	K	T					
13. -EMERSON ELECTRIC CO. (EMR)	A	Dividend	K	T					
14. -UNION PACIFIC CORP. (UNP)	B	Dividend	M	T					
15. -C S X CORP. (CSX)	B	Dividend	L	T					
16. -INGERSOLL RAND CO. (IR)	A	Dividend	K	T					
17. -NRG ENERGY, INC. (NRG)	A	Dividend	K	T					

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. -EXXON MOBIL CORP. (XOM)	B	Dividend	K	T					
19. -GENERAL ELECTRIC (GE)	B	Dividend	K	T					
20. -NACEL ENERGY CORP. (NCEN)		None		T					Below Reporting Limits
21. -JOHNSON & JOHNSON (JNJ)	B	Dividend	K	T					
22. -COCA COLA COMPANY (KO)	B	Dividend	K	T					
23. -AES CORP. (AES)	A	Dividend	K	T					
24. -EL PASO CORP. (EP)	A	Dividend			Merged (with line 36)	05/25/12	J		See Section VIII re Merger
25. -PLURISTEM THERAPEUTICS (PSTI)		None	J	T					
26. -ARCHER-DANIELS-MIDLAND CO. (ADM)	A	Dividend	J	T					
27. -ATHERSYS, INC. (ATHX)		None	J	T					
28. -ALCOA INC. (AA)	A	Dividend	J	T					
29. -CHEVRON CORP. (CVX)	B	Dividend	L	T	Buy (add'l)	08/29/12	K		
30. -CONOCOPHILLIPS (COP)	B	Dividend	K	T					
31. -INTEL CORP. (INTC)	A	Dividend			Sold	08/16/12	J	C	
32. -FREEPORT MCMORAN COPPER (FCX)	A	Dividend	K	T	Buy (add'l)	05/03/12	J		
33. -EDWARDS LIFESCIENCES CP (EW)		None	K	T					
34. -TESCO PLC SPONSORED (TSCDY)	B	Distribution	K	T					

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35. -RAILAMERICA INC. (RA)					Sold	10/02/12	K	D	See Section VIII
36. -KINDER MORGAN (KMI)	A	Dividend	K	T	Buy (add'l)	08/16/12	J		See Section VIII re Merger
37. -KINDER MORGAN WARRANTS		None	J	T	Open	05/31/12	K		See Section VIII re Merger
38. -PHILLIPS 66 (PSX)	A	Dividend	K	T	Spinoff (from line 30)	05/01/12	J		
39.					Buy (add'l)	08/31/12	J		
40. GREAT AMERICAN FIN. RES. f/k/a MANHATTAN NAT'L LIFE	B	Interest	K	T					See Part VIII
41.									
42.									

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

Items 3, 4, 40 -- These are life insurance policies. The values are based on cash surrender values.

Item 11 -- A-POWER EGY GENERTN -- Registration Revoked BY SEC, Effective 11/05/12.

Line 24 -- El Paso Corporation merged with Kinder Morgan Inc. El Paso stock was exchanged for a combination of Kinder Morgan, Inc. stock (Line 36), warrants (Line 37), and cash.

Line 35 -- Rail America, Inc., was merged into Genessee & Wyoming, Inc., Rail America shareholder stock was then redeemed for cash.

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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**

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