

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) Wherry, Jr., Robert A.	2. Court or Organization U.S. Tax Court	3. Date of Report 11/07/2012
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 01/01/2011 to 12/31/2011
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. 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. 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.	

FINANCIAL DISCLOSURE REPORT

Page 2 of 9

Name of Person Reporting

Wherry, Jr., Robert A.

Date of Report

11/07/2012

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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> (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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>
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.)*

<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID OR PROVIDED</u>
1. American Accounting Association	12/9/11	Denver, Colorado	Guest Speaker	Travel, hotel, mails, rental car
2. California Bar Association	11/3/11	San Jose, California	Guest Speaker	Travel, hotel, meals, rental car
3. National Institute on Criminal Tax Fraud	11/30/11	Las Vegas, NV	Guest Speaker	Hotel & meals provided. Travel & rental car not reimbursed until 2/2012.
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 9

Name of Person Reporting

Wherry, Jr., Robert A.

Date of Report

11/07/2012

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.

FINANCIAL DISCLOSURE REPORT

Page 4 of 9

Name of Person Reporting

Wherry, Jr., Robert A.

Date of Report

11/07/2012

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	J	T					
7. -ALLIANCE PHARMA CORP NEW (ALLP)		None							See Part VIII
8. -COASTAL CARRIBBEAN OIL (COCBF)		None	J	T					
9. -FIVE STAR QUALITY CARE INC (FVE)		None	J	T					
10. -HEALTH CARE RLTY (HR)	A	Dividend							
11. -HRPT PROPERTIES (HRP) , n/k/a Commonwealth REIT (CWH)	A	Dividend			Sold	02/16/11	K		Loss
12. -IBM	B	Dividend	L	T	Buy (add'l)	01/07/11	K		
13. -MCKESSON CORP (MCK)	A	Dividend			Buy (add'l)	01/12/11	K		
14.					Sold	05/06/11	K	D	
15. -NEUROCRINE BIO INC (NBIX)		None	J	T					
16. -A POWER EGYGENERTN (APWR)		None	J	T					
17. -TELECOMMUNICACOES DE ADRF ("TSP")	A	Dividend			Sold	02/17/11	K		Loss

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 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 5 of 9

Name of Person Reporting

Wherry, Jr., Robert A.

Date of Report

11/07/2012

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. -CATERPILLAR INC. (CAT)	A	Dividend	K	T					
19. -EMERSON ELECTRIC CO. (EMR)	A	Dividend	K	T	Buy (add'l)	01/06/11	J		
20. -ANADARKO PETROLEUM CORP. (APC)		None			Sold	02/18/11	K	D	
21. -UNION PACIFIC CORP. (UNP)	B	Dividend	M	T	Buy (add'l)	05/04/11	J		
22.					Buy (add'l)	05/09/11	K		
23.					Buy (add'l)	05/13/11	K		
24. -C S X CORP. (CSX)	B	Dividend	L	T	Buy (add'l)	04/26/11	J		
25.					Buy (add'l)	05/03/11	K		
26. -EATON CORP. (ETN)	A	Dividend			Sold	05/02/11	K	D	
27. -INGERSOLL RAND CO. (IR)	A	Dividend	K	T					
28. -NRG ENERGY, INC. (NRG)		None	K	T	Buy (add'l)	01/14/11	J		
29. -SINOBIOPHARMA, INC. (SNBP)		None			Sold	12/28/11	J		Cash Merger - Loss
30. -EXELON CORPORATION (EXC)	A	Dividend			Sold	02/17/11	K		Loss
31. -EXXON MOBIL CORP. (XOM)	A	Dividend	K	T					
32. -EMDEON, INC. (EM)		None			Sold	05/05/11	J		Loss
33. -GENERAL ELECTRIC (GE)	A	Dividend	K	T					
34. -NACEL ENERGY CORP. (NCEN)		None		T					Below Reporting Limits

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

Wherry, Jr., Robert A.

Date of Report

11/07/2012

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. -JOHNSON & JOHNSON (JNJ)	B	Dividend	K	T					
36. -COCA COLA COMPANY (KO)	A	Dividend	K	T					
37. -AES CORP. (AES)		None	K	T					
38. -SOUTHWEST GAS COM. (SWX)	A	Dividend			Sold	05/13/11	K	C	
39. -REPUBLIC SERVICES, INC (RSG)	A	Dividend			Sold	05/02/11	K	C	
40. -BECTON DICKINSON & CO. (BDX)	A	Dividend			Sold	05/02/11	K	C	
41. -IRON MOUNTAIN, INC. (IRM)	A	Dividend			Sold	02/17/11	K		Loss
42. -EL PASO CORP. (EP)	A	Dividend	K	T					
43. -PLURISTEM THERAPEUTICS (PSTI)		None	J	T					
44. -ARCHER-DANIELS-MIDLAND CO. (ADM)	A	Dividend	J	T					
45. -ATHERSYS, INC. (ATHX)		None	J	T					
46. -ALCOA INC. (AA)	A	Dividend	J	T	Buy	01/03/11	K		
47. -CHEVRON CORP. (CVX)	B	Dividend	L	T	Buy	01/03/11	K		
48.					Buy (add'l)	01/13/11	K		
49. -CONOCOPHILLIPS (COP)	B	Dividend	K	T	Buy	01/03/11	K		
50. -INTEL CORP. (INTC)	A	Dividend	J	T	Buy	01/03/11	J		
51. -FREEPORT MCMORAN COPPER (FCX)	A	Dividend	K	T	Buy	01/10/11	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 \$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

Wherry, Jr., Robert A.

Date of Report

11/07/2012

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. -EDWARDS LIFESCIENCES CP (EW)		None	K	T	Buy	05/02/11	K		
53. -TESCO PLC SPONSORED (TSCDY)	A	Distribution	L	T	Buy	04/21/11	J		
54.					Buy (add'l)	05/02/11	K		
55.					Buy (add'l)	05/03/11	J		
56.					Buy (add'l)	05/09/11	K		
57.					Buy (add'l)	06/17/11	J		
58. -RAILAMERICA INC. (RA)		None	J	T	Buy	05/03/11	K		
59. GREAT AMERICAN FIN. RES. f/k/a MANHATTAN NAT'L LIFE	B	Interest	K	T					See Part VIII
60.									
61.									
62.									

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 8 of 9

Name of Person Reporting

Wherry, Jr., Robert A.

Date of Report

11/07/2012

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

Items 3, 4, 58 -- These are life insurance policies. The values are based on cash surrender values.

Item 7 -- This company is inactive or insolvent, and will not be included in future reports.

FINANCIAL DISCLOSURE REPORT

Page 9 of 9

Name of Person Reporting

Wherry, Jr., Robert A.

Date of Report

11/07/2012

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