

FINANCIAL DISCLOSURE REPORT FINAL FILING

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 United States Tax Court	3. Date of Report 08/06/2018
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Tax Court Judge (Senior Status)	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 United States 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.)*DATESOURCE AND TYPEINCOME
(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.)*DATESOURCE 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.)*SOURCEDATESLOCATIONPURPOSEITEMS 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. BANK OF AMERICA	A	Interest	N	T	Open	08/30/17	M		
2. FARMERS & MERCHANTS BANK	A	Interest	M	T	Open	01/10/17	J		
3. SUNTRUST BANK (VARIOUS ACCTS)	A	Interest	L	T					
4. TRANSAMERICA/MONUMENTAL LIFE INSURANCE POLICY	A	Interest	J	T					
5. COMMONWEALTH ANNUITY & LIFE INSURANCE	A	Interest	J	T					
6. GREAT AMERICAN FIN. RES.	B	Interest	K	T					
7. IRA #1 (H)									
8. MONEY MARKET - SWEEP ACCOUNT (SWSXX) (cash)	A	Interest	K	T					
9. AES CORPORATION (AES)	B	Dividend			Sold	02/24/17	K		
10. AMGEN INC. COM PV (AMGN)	A	Dividend	K	T	Sold (part)	09/20/17	K	C	
11. BLUE APRON HLDGS (APRN)		None			Buy	07/20/17	J		
12.					Sold	09/20/17	J		
13. BOFI HLDG INC (BOFI)		None	J	T	Buy	06/16/17	J		
14.					Sold (part)	09/20/17	J	A	
15. BORG WARNER (BWA)	A	Dividend	J	T	Buy	04/13/17	J		
16. CALPINE CORP. (CPN)		None			Sold	02/24/17	K		
17. CATERPILLAR INC (CAT)	A	Dividend	K	T	Sold (part)	09/20/17	K	D	

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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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				
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18. CELGENE CORP. COM (CELG)		None	K	T					
19. CENOVUS ENERGY (CVE)	A	Dividend	K	T	Buy	04/20/17	K		
20.					Buy (add'l)	06/19/17	J		
21.					Buy (add'l)	06/21/17	J		
22.					Buy (add'l)	08/10/17	J		
23. CHEVRON CORPORATION (CVX)	B	Dividend			Sold	02/24/17	L	A	
24. CIRRUS LOGIC (CRUS)		None	J	T	Buy	08/03/17	J		
25. COASTAL CARRIBBEAN OIL (COCBF) (Y)									
26. COCA COLA COMPANY (KO)	B	Dividend	K	T	Sold (part)	09/20/17	K	D	
27. CONOCOPHILLIPS (COP)	A	Dividend	K	T					
28. CONSOL MINING (CEIX)		None	J	T	Buy	07/27/17	J		
29.					Buy (add'l)	07/31/17	J		
30. CSX CORP (CSX)	B	Dividend	M	T					
31. DISNEY (DIS)	A	Dividend	K	T	Buy	12/20/17	K		
32. EDITAS MEDICINE (EDIT)		None	J	T	Buy	10/24/17	J		
33. GENERAL ELECTRIC COMPANY (GE)	B	Dividend	L	T	Buy (add'l)	10/26/17	K		
34. GENERAL MOTORS COMPANY (GM)	C	Dividend	M	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. GENESEE & WYOM CL A (GWR)		None	K	T	Buy	07/17/17	K		
36. HUSKY ENERGY INC (HUSKF)		None	J	T	Buy	06/16/17	J		
37. INTERNATIONAL BUSINESS MACHINE (IBM)	A	Dividend			Sold	02/27/17	K	B	
38. KINDER MORGAN (KMI)	A	Dividend	J	T	Buy	04/13/17	J		
39. MELINTA THERAP (MLNT) (FORMERLY CEMPRA INC. COM. (CEMP))		None	J	T	Sold (part)	02/24/17	J		
40. MONSTER BEVERAGE (MNST)		None	K	T	Buy	06/19/17	K		
41. NACEL ENERGY CORP. (NCEN) (Y)									
42. NOW INC (DNOV)		None	J	T					
43. PACIRA PHARMACEUTICALS (PCRX)		None	J	T					
44. PEPSICO INCORPORATED (PEP)	C	Dividend	M	T					
45. PLURISTEM THERAPEUTICS (PSTI)		None			Sold	02/27/17	J		
46. PROCTER & GAMBLE (PG)	A	Dividend	K	T	Buy	07/11/17	K		
47. TRACTOR SUPPLY CO (TSCO)	A	Dividend	J	T	Buy	06/16/17	J		
48. TRADE DESK INC (TDE)		None	K	T	Buy	06/20/17	K		
49.					Buy (add'l)	06/27/17	J		
50. UNION PACIFIC CORP (UNP)	B	Dividend	K	T	Sold (part)	02/27/17	L	D	

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51.					Buy (add'l)	07/20/17	K		
52. UNITED CONTINENTAL HLDGS (UAL)		None	K	T	Buy	04/13/17	K		
53. VAIL RESORTS (MTN)	A	Dividend	K	T	Buy	11/27/17	K		
54. VEEVA SYS INC (VEEV)		None	K	T	Buy	06/26/17	K		

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

I retired on December 31, 2017, therefore this is my final report.

Part VII, lines 4-6: These are life insurance policies with no underlying assets; reporting is based upon cash value.

Part VII, Column B: Lines reflecting no income are so reported because none was attributed to those particular holdings during the reporting period, whether taxable, tax exempt, or tax deferred, or because the investments do not allocate income to individual holdings, but instead are credited only in unit value, per page 42 of the filing instructions.

Part VII, line 7 of the 2016 report is a standalone asset, not part of the IRA.

Part VII, line 29 of the 2016 report is part of the IRA,

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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