

# FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2013

Report Required by the Ethics  
in Government Act of 1978  
(5 U.S.C. app. §§ 101-111)

|                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                          |                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| <b>1. Person Reporting</b> (last name, first, middle initial)<br><br>Paris, Elizabeth C.                                                                                                                  | <b>2. Court or Organization</b><br><br>U.S. Tax Court                                                                                                                                                                                                                                    | <b>3. Date of Report</b><br><br>05/06/2014                       |
| <b>4. Title</b> (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)<br><br>Tax Court Judge - Active                                                      | <b>5a. Report Type</b> (check appropriate type)<br><input type="checkbox"/> Nomination <input type="checkbox"/> Date<br><input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final<br><b>5b.</b> <input type="checkbox"/> Amended Report | <b>6. Reporting Period</b><br><br>01/01/2013<br>to<br>12/31/2013 |
| <b>7. Chambers or Office Address</b><br><br>United States Tax Court<br>400 Second Street, N.W.<br>Washington, D.C. 20217                                                                                  |                                                                                                                                                                                                                                                                                          |                                                                  |
| <p align="center"><b>IMPORTANT NOTES:</b> The instructions accompanying this form must be followed. Complete all parts, checking the NONE box for each part where you have no reportable information.</p> |                                                                                                                                                                                                                                                                                          |                                                                  |

## 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. |  |

**FINANCIAL DISCLOSURE REPORT**

Page 2 of 7

Name of Person Reporting

Paris, Elizabeth C.

Date of Report

05/06/2014

**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<br>(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 - Tax Section                           | May 9-11, 2013        | Washington, DC | Tax Continuing Legal Education (CLE)                           | Meals, CLE                   |
| 2. Iowa State University - Center for Agricultural Law and Taxation | September 12-13, 2013 | Ames, Iowa     | Speaker - Conference, Center for Agricultural Law and Taxation | Transportation, Hotel, Meals |
| 3. American College of Tax Counsel                                  | 2013                  | Washington, DC | Honorary Fellow                                                | Initiation Fee - Annual dues |
| 4.                                                                  |                       |                |                                                                |                              |
| 5.                                                                  |                       |                |                                                                |                              |

FINANCIAL DISCLOSURE REPORT

Page 3 of 7

Name of Person Reporting

Paris, Elizabeth C.

Date of Report

05/06/2014

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.       |             |            |

# FINANCIAL DISCLOSURE REPORT

Page 4 of 7

Name of Person Reporting

Paris, Elizabeth C.

Date of Report

05/06/2014

## 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.<br>Description of Assets<br>(including trust assets)<br><br>Place "(X)" after each asset<br>exempt from prior disclosure | B.<br>Income during<br>reporting period |                                               | C.<br>Gross value at end<br>of reporting period |                                           | D.<br>Transactions during reporting period      |                         |                                 |                                |                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (1)<br>Amount<br>Code 1<br>(A-H)        | (2)<br>Type (e.g.,<br>div., rent,<br>or int.) | (1)<br>Value<br>Code 2<br>(J-P)                 | (2)<br>Value<br>Method<br>Code 3<br>(Q-W) | (1)<br>Type (e.g.,<br>buy, sell,<br>redemption) | (2)<br>Date<br>mm/dd/yy | (3)<br>Value<br>Code 2<br>(J-P) | (4)<br>Gain<br>Code 1<br>(A-H) | (5)<br>Identity of<br>buyer/seller<br>(if private<br>transaction) |
| 1. Hartford Accumulator Variable Life Insurance                                                                             | A                                       | Interest                                      | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 2. -Hartford Capital Preservation Fixed Account                                                                             |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 3. Hartford Stag Variable Life Modified Flexible Prem Insurance                                                             | A                                       | Interest                                      | K                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 4. -Hartford Capital Preservation Fixed Account                                                                             |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 5. U.S. Senate Federal Credit Union (various accounts)                                                                      | A                                       | Interest                                      | K                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 6. Morgan Stanley Bank Money Market Fund                                                                                    | A                                       | Interest                                      | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 7. IRA # 1                                                                                                                  | A                                       | Int./Div.                                     | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 8. -Morgan Stanley Bank Money Market fund                                                                                   |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 9. -American Electric Power Co. stock                                                                                       |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 10. -Duke Energy Corp Holding Co. stock                                                                                     |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 11. -Eaton Vance Tax MGD Div Equ Income Fund                                                                                |                                         |                                               |                                                 |                                           | Buy                                             | 05/16/13                | J                               |                                |                                                                   |
| 12. IRA # 2                                                                                                                 | A                                       | Int./Div.                                     | L                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 13. -Morgan Stanley Bank Money Market fund                                                                                  |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 14. -Nike Inc. B stock                                                                                                      |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 15. -Boeing Co. stock (X)                                                                                                   |                                         |                                               |                                                 |                                           | Sold                                            | 05/16/13                | J                               | A                              |                                                                   |
| 16. -General Electric Co. stock                                                                                             |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 17. -Southwest Airlines stock                                                                                               |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |

|                                                  |                                                                                       |                                                        |                                                                                           |                                                              |                         |
|--------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------|
| 1. Income Gain Codes:<br>(See Columns B1 and D4) | A = \$1,000 or less<br>F = \$50,001 - \$100,000                                       | B = \$1,001 - \$2,500<br>G = \$100,001 - \$1,000,000   | C = \$2,501 - \$5,000<br>H1 = \$1,000,001 - \$5,000,000                                   | D = \$5,001 - \$15,000<br>H2 = More than \$5,000,000         | E = \$15,001 - \$50,000 |
| 2. Value Codes<br>(See Columns C1 and D3)        | J = \$15,000 or less<br>N = \$250,001 - \$500,000<br>P3 = \$25,000,001 - \$50,000,000 | K = \$15,001 - \$50,000<br>O = \$500,001 - \$1,000,000 | L = \$50,001 - \$100,000<br>P1 = \$1,000,001 - \$5,000,000<br>P4 = More than \$50,000,000 | M = \$100,001 - \$250,000<br>P2 = \$5,000,001 - \$25,000,000 |                         |
| 3. Value Method Codes<br>(See Column C2)         | Q = Appraisal<br>U = Book Value                                                       | R = Cost (Real Estate Only)<br>V = Other               | S = Assessment<br>W = Estimated                                                           | T = Cash Market                                              |                         |

# FINANCIAL DISCLOSURE REPORT

Page 5 of 7

Name of Person Reporting

Paris, Elizabeth C.

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☐ NONE (No reportable income, assets, or transactions.)

| A.<br>Description of Assets<br>(including trust assets)<br><br>Place "(X)" after each asset<br>exempt from prior disclosure | B.<br>Income during<br>reporting period |                                               | C.<br>Gross value at end<br>of reporting period |                                           | D.<br>Transactions during reporting period      |                         |                                 |                                |                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (1)<br>Amount<br>Code I<br>(A-H)        | (2)<br>Type (e.g.,<br>div., rent,<br>or int.) | (1)<br>Value<br>Code 2<br>(J-P)                 | (2)<br>Value<br>Method<br>Code 3<br>(Q-W) | (1)<br>Type (e.g.,<br>buy, sell,<br>redemption) | (2)<br>Date<br>mm/dd/yy | (3)<br>Value<br>Code 2<br>(J-P) | (4)<br>Gain<br>Code 1<br>(A-H) | (5)<br>Identity of<br>buyer/seller<br>(if private<br>transaction) |

|                                                              |   |          |   |   |     |          |   |  |  |
|--------------------------------------------------------------|---|----------|---|---|-----|----------|---|--|--|
| 18. -OGE Energy Company stock                                |   |          |   |   |     |          |   |  |  |
| 19. -American Fund American Europacific Growth A mutual fund |   |          |   |   |     |          |   |  |  |
| 20. -Duke Energy Corp Holding Co. stock                      |   |          |   |   |     |          |   |  |  |
| 21. -Ford Motor Co. New Stock                                |   |          |   |   |     |          |   |  |  |
| 22. -Entergy Corp. corporate bond                            |   |          |   |   |     |          |   |  |  |
| 23. -Dish Network Corp Class A stock (X)                     |   |          |   |   |     |          |   |  |  |
| 24. -Bank of America Corp. stock                             |   |          |   |   | Buy | 05/16/13 | J |  |  |
| 25. -Arch Coal Inc. stock                                    |   |          |   |   | Buy | 05/16/13 | J |  |  |
| 26. The F&M Bank & Trust Company, OK                         | A | Interest | K | T |     |          |   |  |  |
| 27. Grand River Dam Authority Rev-A Bond                     | A | Interest | J | T | Buy | 10/04/13 | J |  |  |

|                                                  |                                                                                       |                                                        |                                                                                           |                                                              |                         |
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| 2. Value Codes<br>(See Columns C1 and D3)        | J = \$15,000 or less<br>N = \$250,001 - \$500,000<br>P3 = \$25,000,001 - \$50,000,000 | K = \$15,001 - \$50,000<br>O = \$500,001 - \$1,000,000 | L = \$50,001 - \$100,000<br>P1 = \$1,000,001 - \$5,000,000<br>P4 = More than \$50,000,000 | M = \$100,001 - \$250,000<br>P2 = \$5,000,001 - \$25,000,000 |                         |
| 3. Value Method Codes<br>(See Column C2)         | Q = Appraisal<br>U = Book Value                                                       | R = Cost (Real Estate Only)<br>V = Other               | S = Assessment<br>W = Estimated                                                           | T = Cash Market                                              |                         |

# FINANCIAL DISCLOSURE REPORT

Page 6 of 7

Name of Person Reporting

Paris, Elizabeth C.

Date of Report

05/06/2014

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

Part VII. Investments - IRA #2, Line 12, stock that total shares increased to slightly above \$1,000 in value during reporting period, but total shares sold for slightly less than \$1,000 in value- Boeing (line 15).

Part VII. Investments - IRA #2, Line 12, stock that total shares have increased to above \$1,000 in value - Dish Network (line 23).

# FINANCIAL DISCLOSURE REPORT

Page 7 of 7

| Name of Person Reporting | Date of Report |
|--------------------------|----------------|
| Paris, Elizabeth C.      | 05/06/2014     |

## 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/ Elizabeth C. Paris

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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