

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) Halpern, James S.	2. Court or Organization U.S. Tax Court	3. Date of Report 07/02/2013
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 400 Second Street, N.W. 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.)

	<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1.	Trustee (Trust terminated)	1985 C.1 Trust
2.	Trustee	2005 B.1 Trust
3.	Trustee	2005 B.2 Trust *See Section VIII
4.	Employee	Adjunct Professor, Law School, George Washington University, Washington, D.C.
5.		

II. AGREEMENTS. (Reporting individual only; see pp. 14-16 of filing instructions.)

☒ NONE (No reportable agreements.)

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1.	
2.	
3.	

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Name of Person Reporting

Halpern, James S.

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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. 2012	Law School, George Washington University, Washington, D.C. (teaching)	\$26,100.00
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. Northern California Chapter of the Appraisal Institute	11/1	Los Angeles, CA	Seminar	Transportation, meals, lodging
2. American Bar Association	2/16-2/18	San Diego, CA	Seminar	Transportation, meals, lodging
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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Halpern, James S.

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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. 2005 B.1 Trust	G	Rent	P1	W					
2. -- 45th St. LLC **See Section VIII									
3. -- 57th St. LLC **See Section VIII									
4. -- Madison No. 1 LLC **See Section VIII									
5. -- Madison No. 2 LLC **See Section VIII									
6. -- 7th Ave. LLC **See Section VIII									
7. -- 57 Sofia LLC **See Section VIII									
8. -- 45 Anna LLC **See Section VIII									
9. -- Dyer 501 LLC **See Section VIII									
10. -- Dylan 7th Ave. LLC **See Section VIII									
11. Morg. Stan. BK N.A.-- Cash/Money Acct.	A	Interest	J	T					
12. Berkshire Hathaway C1.B	A	Dividend	J	T					
13. EV National MUNI Inc. C	D	Interest	N	T					
14. Western Asset MGD MUN C (formerly Legg Mason)	D	Interest	M	T					
15. First Eagle Global C	A	Dividend	L	T					
16. Wells Fargo Muni Bond C	C	Interest	M	T					
17. DWS Managed Muni Bond C	C	Interest	M	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 \$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	

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Name of Person Reporting

Caputo, A. Richard

Date of Report

05/08/2014

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/ A. Richard Caputo**

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

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Halpern, James S.

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18. IRA	E	Int./Div.	N	T					
19. -- Morg. Stan. BK N.A. --Cash Money Acct.									
20. -- Franklin Inc. FD CL.C									
21. -- Loomis Sayles STR. Inc. FD CL.C									
22. --Pimco Total Return C									
23. --Arrow DWA Balanced C					Sold	03/20/12	K		
24. --Templeton Global Bond FD C									
25. --Van Eck Global Hard Assets C					Sold	06/01/12	K	A	
26. --Pimco All Asset C					Buy (add'l)	03/26/12	K		
27. --Ivy High Inc. C					Buy	05/30/12	K		
28. TIAA-CREF Retirement Fund (Traditional)	C	Dividend	L	T					
29. TIAA-CREF Retirement Fund (Real Estate)	C	Dividend	L	T					
30. TIAA-CREF Retirement Fund (T-C Bond Plus)	C	Dividend	L	T					
31. Sentinel Small Company Fund	B	Dividend	K	T					
32. 1985 C.I. Trust (Terminated)	D	Dividend	M	T					
33. -- Morg. Stan. BK N.A.--Cash/Money Acct.					Distributed	07/19/12	J		
34. -- Allianz NFJ Sm. CP Value FD CL.C					Distributed	07/19/12	K		

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35. -- American Cap WLD GRW & Inc. CLC					Distributed	07/19/12	J		
36. --Loomis Sayles Strat. Inc. C					Distributed	07/19/12	J		
37. --Templeton Global BD. FD C					Distributed	07/19/12	K		
38. --Pimco Total RT FD CLC					Distributed	07/19/12	K		
39. --Prudential Jennison EQ Inc. C					Distributed	07/19/12	K		
40. Sep	E	Dividend	N	T					
41. -- Morg. Stan. BK N.A.--Cash/Money Acct.									
42. --Delaware Diversified Inc. C									
43. -- Loomis Sayles St. Inc. FD CLC									
44. -- Pimco Total RT FD CLC									
45. -- Franklin INC. FD CLC									
46. -- American Capital WLD GRW & Inc. CLC									
47. -- Templeton Global Bond FD C									

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

*2005 B.2 Trust (unfunded trust).

**New York City real estate investment.

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IX. CERTIFICATION.

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Signature: **s/ James S. Halpern**

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Committee on Financial Disclosure
Administrative Office of the United States Courts
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