

# FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2014

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>Vasquez, Juan F.                                                                                                                     | <b>2. Court or Organization</b><br><br>United States Tax Court                                                                                                                                                                                                                           | <b>3. Date of Report</b><br><br>04/14/2015                       |
| <b>4. Title</b> (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)<br><br>Judge                                                                         | <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>01/01/2014<br>to<br>12/31/2014 |
| <b>7. Chambers or Office Address</b><br><br>United States Tax Court<br>400 2nd St. N.W.<br>Washington, DC 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.)

| <u>POSITION</u>                 | <u>NAME OF ORGANIZATION/ENTITY</u>                                             |
|---------------------------------|--------------------------------------------------------------------------------|
| 1. Partner-JAME-A Joint Venture | One third owner of condo, Breckenridge, CO.                                    |
| 2. Board of Directors           | Houston Business and Tax Law, University of Houston Law Center, Houston, Texas |
| 3.                              |                                                                                |
| 4.                              |                                                                                |
| 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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**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><br>(yours, not spouse's) |
|-------------|---------------------------------------------------------------|----------------------------------------|
| 1. 2014     | University of Houston Law Center, Adjunct Professor, Employee | \$3,200.00                             |
| 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.)*

| <u>DATE</u> | <u>SOURCE AND TYPE</u> |
|-------------|------------------------|
| 1. 2014     | Self-employed (writer) |
| 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 Bar Association               | 1/23-1/26/2014 | Phoenix, Arizona   | Panelist           | Reimbursed for transportation, meals and lodging. |
| 2. Hispanic Bar Association of Houston    | 5/8-5/9/2014   | Houston, Texas     | Speaker/Awardee    | Reimbursed for transportation, meals and lodging. |
| 3. American Bar Association               | 6/4-6/7/2014   | Miami, Florida     | Panelist           | Reimbursed for transportation, meals and lodging. |
| 4. Texas State Bar - Tax Section          | 6/25-6/27/2014 | Austin, Texas      | Panelist/Awardee   | Reimbursed for transportation, meals and lodging. |
| 5. Texas State Society of Enrolled Agents | 7/4-7/6/2014   | San Antonio, Texas | Mock Trial/Speaker | Reimbursed for transportation, meals and lodging. |

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|    |                                             |                  |                      |          |                                                   |
|----|---------------------------------------------|------------------|----------------------|----------|---------------------------------------------------|
| 6. | Washington State Society of Enrolled Agents | 7/16-7/18/2014   | Tacoma, Washington   | Speaker  | Reimbursed for transportation, meals and lodging. |
| 7. | American Bar Association                    | 9/17-9/20/2014   | Denver, Colorado     | Panelist | Reimbursed for transportation, meals and lodging. |
| 8. | New Jersey Society of Enrolled Agents       | 10/14-10/16/2014 | Cranbury, New Jersey | Speaker  | Reimbursed for transportation, meals and lodging. |
| 9. | American Bar Association                    | 12/9-12/12/2014  | Las Vegas, Nevada    | Panelist | Reimbursed for transportation, meals and lodging. |

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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.       |             |            |

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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.<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) |

|                                                                  |   |          |   |   |  |  |  |  |  |
|------------------------------------------------------------------|---|----------|---|---|--|--|--|--|--|
| 1. Condo-1/3 owner-Breckenridge CO.                              | D | Rent     | M | R |  |  |  |  |  |
| 2. Morgan Stanley (formerly Dean Witter)-IRA                     | C | Dividend | K | T |  |  |  |  |  |
| 3. -Morgan Stanley U.S. Government Sec Tr D (USGDX)              |   |          |   |   |  |  |  |  |  |
| 4. -Invesco Comstock Y (ACSDX) (formerly Van Kampen Comstock A)  |   |          |   |   |  |  |  |  |  |
| 5. -MSIF Capital Growth Inst. (MSEQX)                            |   |          |   |   |  |  |  |  |  |
| 6. -MSIF Tr Cap Growth Inst. (MPEGX)                             |   |          |   |   |  |  |  |  |  |
| 7. -MSIF Active Intl Allocatin A (MSACX)                         |   |          |   |   |  |  |  |  |  |
| 8. -Blackrock Low Dur Bd Inv Svc (BFMSX) (formerly CMGBX)        |   |          |   |   |  |  |  |  |  |
| 9. -E V Income Fund of Boston A (EVIBX)                          |   |          |   |   |  |  |  |  |  |
| 10. -Western Asset Core Plus Bd Fi (WACPX) (formerly WACIX)      |   |          |   |   |  |  |  |  |  |
| 11. -Invesco VK Small Cap Value Y (VSMIX)                        |   |          |   |   |  |  |  |  |  |
| 12. -Invesco Premier PTF Instl (IPPXX)                           |   |          |   |   |  |  |  |  |  |
| 13. Stanley Morgan (Dean Witter Trust Co)-IRA                    | A | Dividend | J | T |  |  |  |  |  |
| 14. -Morgan Stanley Technology Fund A (IFOAX)                    |   |          |   |   |  |  |  |  |  |
| 15. -Morgan Stanley Focus Growth Fund A (MSEGX) (formerly AMOAX) |   |          |   |   |  |  |  |  |  |
| 16. -Invesco Diversified Dividend A (LCEAX)                      |   |          |   |   |  |  |  |  |  |
| 17. Prudential Whole Life                                        | A | Dividend | J | V |  |  |  |  |  |

|                                                  |                                                                                       |                                                        |                                                                                           |                                                              |                         |
|--------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------|
| 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                                              |                         |

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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.<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) |

|                                                                       |   |          |   |   |  |  |  |  |  |
|-----------------------------------------------------------------------|---|----------|---|---|--|--|--|--|--|
| 18. Prudential Whole Life                                             | A | Dividend | J | V |  |  |  |  |  |
| 19. Insurance Trust-Prudential Variable Life                          | A | Dividend | K | V |  |  |  |  |  |
| 20. -Prudential Stock (common)                                        |   |          |   |   |  |  |  |  |  |
| 21. -Prudential Money Market                                          |   |          |   |   |  |  |  |  |  |
| 22. -AST Loomis Sayless LC Gro (formerly<br>AST Marsico Capital Grth) |   |          |   |   |  |  |  |  |  |
| 23. -AST Large-Cap Value                                              |   |          |   |   |  |  |  |  |  |
| 24. -SP US Emerging Growth                                            |   |          |   |   |  |  |  |  |  |
| 25. Morgan Stanley MS Bank NA (formerly<br>Liquid Asset Fund)         | A | Interest | J | T |  |  |  |  |  |
| 26. Prudential Stock (common)                                         | A | Dividend | K | T |  |  |  |  |  |
| 27. Prudential Stock (common)                                         | A | Dividend | J | T |  |  |  |  |  |
| 28. Prudential Variable Life                                          | A | Dividend | J | V |  |  |  |  |  |
| 29. -Prudential Money Market                                          |   |          |   |   |  |  |  |  |  |
| 30. -AST Loomis Sayless LC Gro (formerly<br>AST Marsico Capital Grth) |   |          |   |   |  |  |  |  |  |
| 31. -SP US Emerging Growth                                            |   |          |   |   |  |  |  |  |  |
| 32. -AST Large-Cap Value                                              |   |          |   |   |  |  |  |  |  |
| 33. Prudential Whole Life                                             | A | Dividend | J | V |  |  |  |  |  |
| 34. MorganStanley529CollegeSavings#1, Age<br>Based-aggressive Risk    | A | Dividend | J | T |  |  |  |  |  |

|                                                  |                                                                                       |                                                        |                                                                                           |                                                              |                         |
|--------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------|
| 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                                              |                         |

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|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (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) |

|     |                                                           |   |          |   |   |  |  |  |  |
|-----|-----------------------------------------------------------|---|----------|---|---|--|--|--|--|
| 35. | MorganStanley529CollegeSavings#2, AgeBased-Moderate Risk  | A | Dividend | J | T |  |  |  |  |
| 36. | MorganStanley529CollegeSavings#3, Age Based-Moderate Risk | A | Dividend | J | T |  |  |  |  |

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

### VI. Liabilities

Dovenmuehle Mortgage, Inc paid off in July 2012

### VII. INVESTMENT & TRUSTS:

1. (M) (R) Method Cost: Date of purchase: 9/84, Amount: \$63,333-1/3 owner.

4. Fund changed fund name.

8. Classification of shares changed but no change in investment.

10. Classification of shares changed but no change in investment.

15. Classification of shares changed but no change in investment.

17. (V) Other: Cash Surrender Value.

18. (V) Other: Cash Surrender Value.

19. (T) Cash Market and (V)Other: Cash Surrender Value.

28. (V) Other: Cash Surrender Value.

33. (V) Other: Cash Surrender Value.

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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/ Juan F. Vasquez**

**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