

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2013

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) Ruwe, Robert P.	2. Court or Organization U.S. Tax Court	3. Date of Report 05/14/2014
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Judge, US Tax Court, Sr 11/02	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2013 to 12/31/2013
7. Chambers or Office Address 400 Second St., 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.		
2.		
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.)*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.)*

<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
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.)*

<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
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. U.S. Savings Bonds	A	Int./Div.	J	T					
2. Wells Fargo Advisors--IRA	B	Int./Div.			Closed	12/05/13	K		
3. --Wells Fargo Advan Fd-Diversified CAP Bldr Fd					Sold	12/05/13	K	E	
4. --Oppenheimer Main Str.--Mutual Fund					Sold	12/05/13	J	D	
5. United Bank Account	A	Interest	K	T					
6. Virginia College Savings Plan--Aged based	A	Int./Div.	J	T					
7. Ameritas: Whole life insurance	B	Div.	L	T					
8. Capital One (Accounts)	A	Interest			Closed	12/31/13	J		
9. Microsoft (common stock)	A	Dividend	J	T					
10. ING Direct (Accounts)	A	Interest			Closed	12/31/13	J		
11. Pentagon Fed. Sav.	A	Interest	J	T					
12. TAP	A	Dividend	J	T					
13. GE	A	Dividend	L	T	Sold (part)	03/07/13	J	B	
14. COSTCO	A	Dividend	J	T					
15. Wells Fargo Advisors--IRA 2	B	Int./Div.	K	T					
16. --Blackrock FDS II Intl Oppty Port Instl SHS--Mutual Fund					Sold	06/03/13	J	A	
17. --Blackrock Global Alloc Global Alloc. Instit--Mutual Fund									

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 \$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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☐ 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 I (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. --Calamos Invt Tr New Growth Fd Instl-- Mutual Fund					Sold	06/03/13	J	A	
19. --First Eagle FDS Inc Global Fd--Mutual Fund									
20. --Goldman Sachs Tr Finl Sq. Money Mkt Fd Instl--Mutual Fund									
21. --Hartford Mut FDS Inc Capital Appreciation Fd--Mutual Fund					Sold	06/03/13	J	A	
22. --Ivy FDS Inc Asset Strategy Fd--Mutual Fund									
23. --Kinetics Mut FDS Inc Paradigm Fund Instl--Mutual Fund									
24. --PIMCO All Asset Fnd Inst--Mutual Fund									
25. --Thornburg Invt Tr Invt Income Builder Fd--Mutual Fund					Sold	06/03/13	J	A	
26. --Wells Fargo Advantage FDS-Asset Allocat. Fd--Mutual Fund									
27. --PIMCO Eqs Pathfind Fd CLP--Mutual Fund					Sold	06/03/13	J	A	
28. --Forward FDS Tactical Growth FTGMX-- Mutual Fund					Buy	06/04/13	J		
29. --Goldman Sachs TR Dynamic Allocation GDIFX--Mutual Fund					Buy	06/04/13	J		
30. --Mainstay FDS TR MFLDX--Mutual Fund					Buy	06/04/13	J		
31. --Putnam Absolute Return PDMYX--Mutual Fund					Buy	06/04/13	J		
32. --Oppenheimer Global FD OGLYX--Mutual Fund					Buy	06/04/13	J		
33. --NATIXIS FDS TR II ASFYX--Mutual Fund					Buy	06/04/13	J		
34. Ford Motor Co (X)	A	Dividend	J	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 \$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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35. Southwest Airlines	A	Dividend	J	T					
36. ESRX (previously reported as ESR(X))	A	Dividend	J	T					
37. FDX (X)	A	Dividend	J	T					

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

Section VII. Investments and Trusts. Line 14. Home Depot (common stock). This was sold in the previous year (11/14).

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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 P. Ruwe**

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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