

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) PANUTHOS, PETER J.	2. Court or Organization U.S. TAX COURT	3. Date of Report 05/09/2013
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) CHIEF SPECIAL TRIAL JUDGE	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 ST., N.W., WASH., 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.	Executor	Estate #1
2.	Trustee	Trust #1
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> (yours, not spouse's)
1. Fall 2012	UDC Law School - Teaching	\$9,000.00
2. Spr 2012	Georgetown University Law School - Teaching	\$750.00
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. 2012	Self-employed Writer
2. 2012	Professor - Univ. of Delaware
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. The Florida Bar	2/3-6/2012	Clearwater, FL	Speaker	Reimbursement for travel, meals & lodging
2. NYCLA	3/5/2012	New York	Speaker	Reimbursement for travel, 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.)*

	<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.	JP Morgan Chase Bank	Mortgage on Rental Property--W. Babylon, N.Y--(7/20/2011 - Loan repaid and refinance w/same institution)	M
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. Fed. Choice Savings Account	A	Interest	L	T					
2. Sun Trust Money Market, Wash., D.C.	A	Interest	K	T					
3. Wachovia Bk., Sav. Acct., Wash., D.C.	A	Interest	J	T					
4. Sun Trust Checking Account, Wash., D.C.	A	Interest	J	T					
5. Wachovia Bank, checking acct. Wash. DC	A	Interest	J	T					
6. Westwood Rochester Co. (partnership)	C	Interest	J	T					
7. Westgate Barrington (partnership)	D	Interest	J	T					
8. West Brookside (partnership)	D	Interest	J	T					
9. Lippett Escondido Trust	B	Interest	J	W					
10. Rental Property-W. Babylon, NY	E	Rent	N	W					
11. Midland Nat. Life	B	Interest	K	T					
12. (H) IRA									
13. DFA U.S. Core Equity I I	A	Dividend	J	T					
14. DFA Intl Core Equity I	A	Dividend	J	T					
15. Highbridge Dync Commodities	A	Dividend			Sold	12/12/12	K	A	
16. Vanguard Inflation-IndSec	A	Dividend			Sold	12/12/12	K	A	
17. (H) Reg. Acct.)									

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 = \$250,000.001 - \$500,000.000	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. DFA Emerging Markets Core Equity I	A	Dividend	K	T					
19. DFA Intl Core Equity I	A	Dividend	K	T					
20. DFA U.S. Core Equity I I	A	Dividend	K	T					
21. Schwab Money Market Fund	A	Dividend	J	T					
22. (H) RA)									
23. DFA U.S. Micro-Cap	A	Dividend	J	T					
24. DFA U.S. Core Equity I I	A	Dividend	J	T					
25. DFA Intl Core Equity I	A	Dividend	J	T					
26. (H) Reg. Acct.)									
27. i Shares MSCI EAFE Index	A	Dividend			Sold	4/28/12	K	B	
28. i Shares Russell 1000 Index	A	Dividend			Sold	4/28/12	K	B	
29. DFA Emerging Markets Core Equity I	B	Dividend	K	T					
30. DFA U.S. Core Equity I I	A	Dividend	L	T					
31. JP Morgan Alerian MLP Idx ETN	B	Dividend	K	T					
32. PIMCO High Yield Instl	B	Dividend	K	T					
33. DFA Intl Core Equity I	B	Dividend	L	T					
34. DFA Intl Core Equity I	A	Dividend	J	T					

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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	
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35. Highbridge Dync Commodities	A	Dividend			Sold	12/12/12	J	A	
36. Schwab Money Market Fund	A	Dividend	O	T					
37. Schwab Money Market Fund	D	Dividend	O	T	Buy	01/05/12	K		
38. Schwab Money Market Fund	A	Dividend			Buy (add'l)	12/13/12	O		
39. Schwab Money Market Fund	A	Dividend			Buy (add'l)	12/21/12	K		
40. Schwab Money Market Fund	A	Dividend			Sold (part)	01/18/12	J	A	
41. Schwab Money Market Fund	A	Dividend			Sold (part)	09/13/12	J	A	
42. (H) Protected Acct.)									
43. District Columbia Ser. A	A	Interest			Sold	06/02/12	J	A	
44. i Shares Russell 2000 Index	A	Dividend	J	T					
45. Schwab Money Market Fund	B	Dividend	K	T					
46. DFA Intl Core Equity I	A	Dividend	L	T					
47. DFA U.S. Core Equity I I	B	Dividend	L	T					
48. i Shares MSCI EAFE Small Cap Index	A	Dividend	J	T					
49. Vanguard Inflation-Indexed Securities	A	Dividend	K	T					
50. Schwab Money Market Fund	B	Dividend			Sold (part)	01/18/12	K	A	
51. Schwab Money Market Fund	A	Dividend	J	T	Buy	01/18/12	J		

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52. (H) ☐ Acct.)									
53. Schwab Money Market Fund	A	Dividend	K	T					
54. TD Bank	A	Int./Div.	J	T					
55. (H) ☐ UESP)									
56. Total Bond Market Fund	A	Dividend	K	T					
57. Short Term Invest. Grade	A	Dividend	L	T					
58. FDIC-Insured Sav. Acct.	A	Dividend	K	T					
59. Schwab Money Market Fund	B	Dividend	M	T	Buy	01/05/12	J		
60. Schwab Money Market Fund	B	Dividend			Buy (add'l)	12/14/12	M		
61. Executor Estate #1		None	J	T	Open	12/27/12	J		See VIII
62. Trust #1	A	Interest	O	T					
63. - Fidelity Money Market					Buy	12/27/12	O		
64. - Real Estate, Clearwater FL					Buy	12/27/12	M		
65. - Real Estate, Dunellon, FL					Buy	12/27/12	J		

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

Executor Estate #1 - No reportable assets

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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/ PETER J. PANUTHOS**

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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Washington, D.C. 20544