

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2016

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) Leyden, Diana L.	2. Court or Organization U.S. Tax Court	3. Date of Report 08/11/2017
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Special Trial Judge- Full time	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☒ Amended Report	6. Reporting Period 01/01/2016 to 12/31/2016
7. Chambers or Office Address United States Tax Court 400 2nd Street, NW Room 108 Washington, DC 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.	Employee	New York City Department of Finance
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.		

FINANCIAL DISCLOSURE REPORT

Page 2 of 9

Name of Person Reporting

Leyden, Diana L.

Date of Report

08/11/2017

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. 2016	New York City Department of Financy, Salary	\$74,703.52
2. 2016	Amazon.com, book royalties	\$208.54
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. 2016	self-employed attorney
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.				
2.				
3.				
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 9

Name of Person Reporting

Leyden, Diana L.

Date of Report

08/11/2017

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.		

FINANCIAL DISCLOSURE REPORT

Page 4 of 9

Name of Person Reporting

Leyden, Diana L.

Date of Report

08/11/2017

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. Massachusetts Deferred Comp Plan (H)									
2. Massachusetts Deferred Comp Plan International Equity Fund		None	K	T					
3. Massachusetts Deferred Comp Plan Small Company Stock Fund		None	K	T					
4. Massachusetts Deferred Comp Plan Real Estate REIT Fund		None	J	T					
5. Massachusetts Deferred Comp. Plan Large Company Growth		None	K	T					
6. SMART Capital Preservation Fund		None	J	T					
7. Massachusetts Deferred Comp Plan SMART Plan 2025		None	K	T					
8. Eaton Vance IRA- Dividend Builder Fund A	B	Dividend			Distributed	03/28/16	K		
9. EquiVest Tax Sheltered Annuity (H)			K	T					
10. AXA Lg Cap Val Managed Vol	C	Int./Div.	K	T					
11. State of Connecticut 403(b) Plan (H)									
12. ARP Hybrid Transaction Fund	A	Int./Div.	K	T	Distributed (part)	09/21/16	N		
13. Connecticut Stable Fund ARP	A	Int./Div.	J	T					
14. PIMCO Total Inst. Ret. Fund	A	Int./Div.			Sold	10/24/16	J		
15. Metropolitan West Total R	A	Int./Div.	J	T	Buy	10/24/16	J		
16. PIMCO Total Rtn Instl Fd	A	Int./Div.	J	T					
17. TIAA CREF Instl Equity In	A	Int./Div.	J	T					

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

FINANCIAL DISCLOSURE REPORT

Page 5 of 9

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18. TIAA CREF Instl SocChc EQ Instl	A	Int./Div.	J	T					
19. Fidelity VIP Mid Cap Portfolio	A	Int./Div.	J	T					
20. TIAA CREF Instl SCB Idx Inst	A	Int./Div.	J	T					
21. TIAA CREF Instl Internatl	A	Int./Div.	J	T					
22. State of Connecticut Alternate (H) Retirement Plan									
23. CT stable value fund	A	Int./Div.	J	T	Distributed (part)	09/21/16	M		
24. Vanguard Inflation Protec	A	Int./Div.	J	T					
25. Vanguard Target Ret 2025	A	Int./Div.	J	T					
26. Fidelity VIP Contrafund Portf	A	Int./Div.	J	T					
27. TIAA-CREF Institutional Int'l	A	Int./Div.	J	T					
28. Vanguard REIT Index Instl	A	Int./Div.	J	T					
29. National Life Insurance Company Whole Life Policy	E	Dividend			Redeemed	10/31/16	K		
30. TIAA State of CT Alternative Retirement Plan (H)									
31. TIAA Traditional	A	Int./Div.	K	T					
32. CREF Stock R3	B	Int./Div.	K	T					
33. CREF Growth R3	B	Int./Div.	J	T					
34. CREF GlobalEquities R3	B	Int./Div.	J	T					

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FINANCIAL DISCLOSURE REPORT

Page 6 of 9

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35. TIAA Real Estate	B	Int./Div.	J	T					
36. CREF In Linked Bond R3	B	Int./Div.	J	T					
37. CREF Money Market R3	B	Int./Div.	J	T					
38. CREF Social Choice R3	B	Int./Div.	K	T					
39. CT State Employment Retirement Systems (SERS) Hybrid retirement plan	A	Int./Div.	N	T	Open	09/21/16	N		
40. Bnk of America- Checking account	A	Interest	K	T					
41. Bank of America CD	A	Interest	M	T					
42. Bank of America Money Market Savings Account	A	Interest	M	T					
43. Allianz Annuity-Fixed annuity		None	M	T					
44. Fidelity IRA- Fidelity Magellan	B	Int./Div.	K	T					
45. VOYA SEP (H)									
46. Voya Long term GAA		None	K	T					
47. Voya Balanced Portfolio 1		None	K	T					
48. Voya Large Cap Value Port Inst		None	K	T					
49. VOYA 401K (H)				T					
50. Voya Large Growth Portfolio		None	M	T					
51. VY JP Morgan Mid-Cap		None	L	T					

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FINANCIAL DISCLOSURE REPORT

Page 7 of 9

Name of Person Reporting

Leyden, Diana L.

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52. VY Oppenheimer Global		None	K	T					
53. Webster Bank Checking account	A	Interest			Closed	10/21/16	J	A	
54.									
55.									
56.									
57.									

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FINANCIAL DISCLOSURE REPORT

Page 8 of 9

Name of Person Reporting

Leyden, Diana L.

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08/11/2017

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

1. Lines 1-7 Regarding the Massachusetts Deferred Compensation Smart Plan, neither the statements nor the on line account information show investments. I have contacted the plan administrator and I was told they only report the change in value not any income.
2. Lines 11 and 20. In September 2016, I exercised a right to transfer from these plans into a State of Connecticut Hybrid Employment Retirement Plan, a defined benefit plan. The amount required to be transferred was less than what was in the two plans. I have reported the remaining balance in these plans, have reported the amount transferred from the one qualified plan to the other qualified plan as a distribution in part, but note that the amounts were not distributed, but rather transferred to another plan. I have reported the State of Connecticut Hybrid Employment Retirement Plan, a defined benefit plan, on line 39 and reported it as Open as I did not buy it. Instead, funds from the State of Connecticut 403(b) and State of Connecticut Alternate Retirement Fund were transferred into this plan and hence I consider it as being opened..
3. Line 11 I erred on the amended initial report I listed as State of Connecticut 403(b) all the funds that were in fact invested in the State of Connecticut Alternative Retirement Fund (see lines 37-43 of the amended initial report) and listed under the State of Connecticut Alternative Retirement Plan the funds that were in the State of Connecticut 403(b) plan. I have correctly reported the funds under the correct plan in this report. In both plans, amounts were transferred into the State of Connecticut Hybrid Employment Retirement Plan and I have listed the transfers as distributions in part (see note 2 above)
4. Line 13 The plan changed this fund investment and the quarterly report indicates that it was "exchanged" for the Metropolitan West total R.
5. Line 31 I erred in reporting this fund as TIAA Guaranteed on the amended initial report. It was and continues to be TIAA Traditional
6. Line 57 Allianz Fixed annuity- the plan administrator informed us that there is not any income in the form of interest or dividends, just a change in value.
7. Lines 59-62 VOYA 401(k) and 63-66 VOYA SEP. My husband contacted the plan administrator and was told the investments are in indexed funds and as such, there is not reported income in the form of interest or dividends, but rather changes in total value.

FINANCIAL DISCLOSURE REPORT

Page 9 of 9

Name of Person Reporting

Leyden, Diana L.

Date of Report

08/11/2017

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/ **Diana L. Leyden**

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