

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2015

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) Gale, Joseph H.	2. Court or Organization U.S. Tax Court	3. Date of Report 08/15/2016
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Judge - Active	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2015 to 12/31/2015
7. Chambers or Office Address U.S. Tax Court 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.	Trustee	Trust #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.		

FINANCIAL DISCLOSURE REPORT

Page 2 of 11

Name of Person Reporting

Gale, Joseph H.

Date of Report

08/15/2016

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. 2015

self-employed songwriter

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. _____

FINANCIAL DISCLOSURE REPORT

Page 3 of 11

Name of Person Reporting

Gale, Joseph H.

Date of Report

08/15/2016

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.	U.S. Senate Federal Credit Union	Credit Lines	J
2.	Charles Schwab & Co., Inc. (X)	Margin Loan (estate of spouse)	L
3.			
4.			
5.			

FINANCIAL DISCLOSURE REPORT

Page 4 of 11

Name of Person Reporting

Gale, Joseph H.

Date of Report

08/15/2016

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. IRA Calvert Grp. Inc. Fund, Calvert Grp, Bethesda, MD	A	Dividend			Closed	07/23/15	K		See note Sec. VIII.
2. IRA M&T Bank, Buffalo, NY (cash equivalent)	A	Interest			Closed	08/12/15	J		
3. DuPont E.I.deNemours Co. common stock	A	Dividend	K	T					
4. Vertex Pharmaceuticals, Inc. common stock		None	M	T					
5. Wells Fargo & Co. New common stock	A	Dividend	J	T					
6. Intel Corp. common stock	B	Dividend	L	T					
7. Cisco Systems, Inc. common stock	C	Dividend	L	T					
8. Trust #1	B	Int./Div.	O	T					
9.	E	Rent							
10. - Rental Property #1, Smithfield, VA									
11. - Rental Property #2, Smithfield, VA									
12. - CAIBX mutual fund									
13. - FRDPX mutual fund									
14. - AMECX mutual fund									
15. - Rental property #3, Smithfield, VA									
16. Express Scripts Holding Co.		None	J	T					
17. IRA - Edward D. Jones & Co.	B	Int./Div.			Closed	07/29/15	K		

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	

FINANCIAL DISCLOSURE REPORT

Page 5 of 11

Name of Person Reporting

Gale, Joseph H.

Date of Report

08/15/2016

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 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. - Citigroup Inc. subordinated note					Sold	07/29/15	J		
19. - JP Morgan Chase & Co. notes					Redeemed	07/15/15	J		
20. - AT&T Inc. common stock					Sold	07/29/15	J		
21. - Bank of America Corp. common stock					Sold	07/29/15	J		
22. - Johnson & Johnson common stock					Sold	07/29/15	J		
23. - Medtronic Inc. common stock					Sold	07/29/15	J		
24. - Proctor & Gamble Co. common stock					Sold	07/29/15	J		
25. CA Water Service Group common stock	A	Dividend	J	T					
26. Chevron Corp. common stock	C	Dividend	M	T					
27. Teradata Corp DEL common stock		None	J	T					
28. Invesco Van Kampen Comstock Fund Class C mutual fund	B	Int./Div.	J	T					
29. Invesco Van Kampen Hi Yield Mun. Fund Class A mut. fund	A	Int./Div.	J	T					
30. Achillion Pharma Inc. common stock		None	J	T					
31. Agilent Technologies Inc. common stock	A	Dividend	J	T					
32. Akamai Technologies common stock		None	K	T					
33. Apple Inc. common stock	D	Dividend	N	T					
34.					Buy (add'l)	01/28/15	J		

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	

FINANCIAL DISCLOSURE REPORT

Page 6 of 11

Name of Person Reporting

Gale, Joseph H.

Date of Report

08/15/2016

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)

35. Exxon Mobil Corp. common stock	C	Dividend	M	T					
36. General Electric Co. common stock	A	Dividend			Sold (part)	01/06/15	L	A	
37.					Sold	01/28/15	K	A	
38. McDonalds Corp. common stock	C	Dividend	M	T					
39. Oracle Corp. common stock	B	Dividend	L	T					
40. Pfizer Corp. common stock	B	Dividend	K	T					
41. Rollover IRA-Charles Schwab & Co., Inc.	D	Dividend	O	T					
42. - Achillion Pharma Inc. common stock					Buy	05/28/15	J		
43.					Buy	10/15/15	J		
44. - Akamai Technologies common stock									
45. - Alibaba Group Hldg ADRF									
46. - Amazon Com. Inc. common stock									
47. - Apple Inc. common stock									
48.					Buy (add'l)	04/28/15	J		
49. - Facebook Inc. Class A common stock									
50. - Fire Eye Inc. common stock									
51. - Gilead Sciences Inc. common stock									

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	

FINANCIAL DISCLOSURE REPORT

Page 7 of 11

Name of Person Reporting

Gale, Joseph H.

Date of Report

08/15/2016

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)

52. - GoPro Inc. common stock									
53. - Vertex Pharmaceuticals common stock									
54. Century Link Inc. common stock	A	Dividend	J	T					
55. Altria Group Inc. common stock	B	Dividend	K	T					
56. Amer Electric Pwr Co. Inc. common stock	A	Dividend	J	T					
57. BB&T Corp. common stock	A	Dividend	K	T					
58. Bristol-Myers Squibb Co. common stock	A	Dividend	J	T					
59. Communications Sales common stock	A	Dividend	J	T	Spinoff (from line 74)	04/24/15	J		See note sec. VIII.
60. Frontier Communications (Y)									See note sec. VIII.
61. Gilead Sciences Inc. common stock	A	Dividend	K	T					
62. GoPro Inc. common stock		None	J	T					
63.					Buy (add'l)	02/23/15	J		
64. Imperial TOB Gp PLC ADRF common stock	A	Dividend	J	T					
65. Kraft Heinz Co. common stock	A	Dividend	J	T					See note sec. VIII.
66. Medtronic Inc. common stock	A	Dividend	K	T					
67. Mondelez Int'l Inc. CLA common stock	A	Dividend	J	T					
68. Norfolk Southern Corp. common stock	B	Dividend	L	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	

FINANCIAL DISCLOSURE REPORT

Page 8 of 11

Name of Person Reporting

Gale, Joseph H.

Date of Report

08/15/2016

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)
69. Philip Morris Int'l Inc. common stock	A	Dividend			Sold	01/06/15	K	A	
70. Reynolds American Inc. common stock	A	Dividend	K	T					
71. Sprint Corp common stock		None	J	T					
72. Suntrust Banks Inc. common stock	A	Dividend	J	T					
73. Verizon Communications common stock	B	Dividend	K	T					
74. Windstream Hldgs Inc. common stock (Y)									See note sec. VIII.
75. Whole Foods Market common stock	A	Dividend	J	T	Buy	07/30/15	J		
76. Invesco High Yield Fund Class A mutual fund	A	Dividend	J	T					
77. American Fund Europacific mutual fund	A	Dividend	J	T					
78. American Fund Income Fund mutual fund	A	Dividend	J	T					
79. Keysight Technologies common stock		None	J	T					
80. Charles Schwab & Co. Roth IRA	A	Interest	J	T	Buy	12/28/15	J		See note Sec. VIII.
81. Charles Schwab & Co. Rollover IRA	A	Int./Div.	L	T					
82. - Citigroup Inc. subordinated notes					Buy	07/29/15	J		
83. - AT&T Inc. common stock					Buy	07/29/15	J		
84. - Bank of America Corp. common stock					Buy	07/29/15	J		
85. - Facebook Inc. Class A common stock					Buy	07/30/15	K		

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	

FINANCIAL DISCLOSURE REPORT

Page 9 of 11

Name of Person Reporting

Gale, Joseph H.

Date of Report

08/15/2016

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)
86. - Johnson & Johnson common stock					Buy	07/29/15	J		
87. - Medtronic Inc. common stock					Buy	07/29/15	J		
88. - Proctor & Gamble Co. common stock					Buy	07/29/15	J		

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	

FINANCIAL DISCLOSURE REPORT

Page 10 of 11

Name of Person Reporting

Gale, Joseph H.

Date of Report

08/15/2016

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

Section VII. Investments and Trusts

1. Mutual Fund.
59. Spinoff from Windstream Holdings Inc. common stock.
60. Below reporting thresholds at yearend 2015.
65. Shares reissued as a result of 7/6/2015 merger.
74. Below reporting thresholds at yearend 2015.
80. Rollover from FERS (employee contribution portion of retirement account)

FINANCIAL DISCLOSURE REPORT

Page 11 of 11

Name of Person Reporting

Gale, Joseph H.

Date of Report

08/15/2016

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/ **Joseph H. Gale**

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