AO 10
Rev. 1/2013

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)	2. Court or Organization	3. Date of Report
Jacobs, Julian I.	United States Tax Court	05/03/2013
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)	**5a. Report Type (check appropriate type)**	**6. Reporting Period**
Judge-Senior Status	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final **5b.** ☑ Amended Report	01/01/2012 **to** 12/31/2012
7. Chambers or Office Address		
400 Second Street, 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.)*

	POSITION	NAME OF ORGANIZATION/ENTITY
1.		
2.		
3.		
4.		
5.		

II. AGREEMENTS. *(Reporting individual only; see pp. 14-16 of filing instructions.)*

☑ NONE *(No reportable agreements.)*

	DATE	PARTIES AND TERMS
1.		
2.		
3.		

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.)*

	DATE	SOURCE AND TYPE	INCOME (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.)*

	DATE	SOURCE 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.)*

	SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1.					
2.					
3.					
4.					
5.					

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.			

Name of Person Reporting	Date of Report
Jacobs, Julian I.	05/03/2013

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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	D. (5) Identity of buyer/seller (if private transaction)
1. Wells Fargo (checking, mm)	A	Interest	N	T					
2. Bank of America (checking, mm)	A	Interest	M	T					
3. Capital One (Checking, CDs)	A	Interest	L	T					
4. TIAA-CREF (Teacher's retirement plan)	A	Int./Div.	M	T					
5. Fidelity Tax-Free Money Market	A	Dividend	J	T					
6. Vanguard Materials VIPER (VAW)	A	Dividend			Sold	08/20/12	J		
7. SPDR Index BRIC 40 (BIK)	A	Dividend			Sold	08/20/12	J		
8. Amazon Corp.-common stock		None			Sold	07/27/12	K	E	
9. Apple Inc.-common stock	B	Dividend	M	T	Buy	04/20/12	J		
10. BB&T-common stock	A	Dividend	L	T					
11. Berkshire Hathaway-Class B common stock		None			Sold	08/17/12	K	D	
12. Conoco Phillips-common stock	A	Dividend	L	T	Buy	04/13/12	J		
13. Phillips 66--common stock	A	Dividend	K	T	Spinoff (from line 12)	04/30/12	K		
14. Costco-common stock	A	Dividend	K	T					
15. Dominion Resources-common stock	B	Dividend	L	T	Buy	12/10/12	K		
16. Exxon Mobil-common stock	A	Dividend	K	T					
17. Fluor-common stock	A	Dividend			Sold	09/04/12	J	A	

1. Income Gain Codes: (See Columns B1 and D4)	A =$1,000 or less	B =$1,001 - $2,500	C =$2,501 - $5,000	D =$5,001 - $15,000	E =$15,001 - $50,000
	F =$50,001 - $100,000	G =$100,001 - $1,000,000	H1 =$1,000,001 - $5,000,000	H2 =More than $5,000,000	
2. Value Codes (See Columns C1 and D3)	J =$15,000 or less	K =$15,001 - $50,000	L =$50,001 - $100,000	M =$100,001 - $250,000	
	N =$250,001 - $500,000	O =$500,001 - $1,000,000	P1 =$1,000,001 - $5,000,000	P2 =$5,000,001 - $25,000,000	
	P3 =$25,000,001 - $50,000,000		P4 =More than $50,000,000		
3. Value Method Codes (See Column C2)	Q =Appraisal	R =Cost (Real Estate Only)	S =Assessment	T =Cash Market	
	U =Book Value	V =Other	W =Estimated		

Name of Person Reporting	Date of Report
Jacobs, Julian I.	05/03/2013

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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	D. (5) Identity of buyer/seller (if private transaction)
18. Freeport McMoran Copper & Gold-common stock	A	Dividend			Sold	09/11/12	K	E	
19. GE-common stock	A	Dividend	K	T					
20. Google-common stock		None			Sold	08/17/12	L	E	
21. Intel-common stock	A	Dividend	K	T					
22. IBM-common stock	A	Dividend	K	T					
23. Johnson & Johnson-common stock	A	Dividend			Sold	04/11/12	K	B	
24. Merck-common stock	A	Dividend	J	T					
25. Pfizer-common stock	A	Dividend	K	T					
26. Proctor & Gamble-common stock	A	Dividend			Sold	09/04/12	K	A	
27. Teva Pharm.-common stock	A	Dividend	K	T	Buy	12/12/12	J		
28. Verizon-common stock	A	Dividend	J	T					
29. Wells Fargo-common stock	A	Dividend	K	T					
30. Monsanto-common stock	A	Dividend			Sold	09/13/12	J	B	
31. Goldman Sachs Grp Sr. unsecured Note due 5/15/14	B	Interest	K	T					
32. Goldman Sachs Grp. Sr. unsecured due Note 5/15/17	B	Interest	K	T					
33. Gen. Elec. Cap. Corp. Internote due 5/15/18	B	Interest	K	T					
34. Bank Amer. Corp. Sr. Internote due 8/15/17	B	Interest			Sold	10/13/12	K	C	

1. Income Gain Codes: (See Columns B1 and D4)	A =$1,000 or less	B =$1,001 - $2,500	C =$2,501 - $5,000	D =$5,001 - $15,000	E =$15,001 - $50,000
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2. Value Codes (See Columns C1 and D3)	J =$15,000 or less	K =$15,001 - $50,000	L =$50,001 - $100,000	M =$100,001 - $250,000	
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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 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. Tortoise MLP Fund Inc.-common stock	B	Dividend	L	T	Buy	11/09/12	J		
36. Microsoft-common stock	A	Dividend	K	T	Buy	04/12/12	K		

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

The sale of Vanguard Materials VIPER (VAW) (line 6) and SPDR Index BRIC 40 (BIK) (line 7) both resulted in a loss.

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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/ Julian I. Jacobs

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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