

# FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2016

Report Required by the Ethics  
in Government Act of 1978  
(5 U.S.C. app. §§ 101-111)

|                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                          |                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| <b>1. Person Reporting (last name, first, middle initial)</b><br><br>Wherry, Jr., Robert A.                                                                                                               | <b>2. Court or Organization</b><br><br>United States Tax Court                                                                                                                                                                                                                           | <b>3. Date of Report</b><br><br>07/14/2017                       |
| <b>4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)</b><br><br>U.S. Tax Court Judge -Active (Senior Status as of 4/7/14)                     | <b>5a. Report Type (check appropriate type)</b><br><input type="checkbox"/> Nomination <input type="checkbox"/> Date<br><input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final<br><b>5b.</b> <input type="checkbox"/> Amended Report | <b>6. Reporting Period</b><br><br>01/01/2016<br>to<br>12/31/2016 |
| <b>7. Chambers or Office Address</b><br><br>United States Tax Court<br>400 Second Street, N.W., #413<br>Washington, D.C. 20217                                                                            |                                                                                                                                                                                                                                                                                          |                                                                  |
| <p align="center"><b>IMPORTANT NOTES:</b> The instructions accompanying this form must be followed. Complete all parts, checking the NONE box for each part where you have no reportable information.</p> |                                                                                                                                                                                                                                                                                          |                                                                  |

## 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. 03/31/03 | Lentz, Evans and King P.C., Resignation & Redemption Agreement provides for stock redemption, resolution of lease, malpractice, and payment for in-process work. |
| 2.          |                                                                                                                                                                  |
| 3.          |                                                                                                                                                                  |

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Name of Person Reporting

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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.)*

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. Inland Empire Estate  
Planning Seminar, Inc.

11/01/2016-11/02/2016

Redlands, California

Reimbursement for  
speaking engagement-  
Inland Empire Estate  
Planning Seminar

Food, Transportation, and Lodging

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.)*SOURCEDESCRIPTIONVALUE

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.)*CREDITORDESCRIPTIONVALUE CODE

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.<br>Description of Assets<br>(including trust assets)<br><br>Place "(X)" after each asset<br>exempt from prior disclosure | B.<br>Income during<br>reporting period |                                               | C.<br>Gross value at end<br>of reporting period |                                           | D.<br>Transactions during reporting period      |                         |                                 |                                |                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (1)<br>Amount<br>Code 1<br>(A-H)        | (2)<br>Type (e.g.,<br>div., rent,<br>or int.) | (1)<br>Value<br>Code 2<br>(J-P)                 | (2)<br>Value<br>Method<br>Code 3<br>(Q-W) | (1)<br>Type (e.g.,<br>buy, sell,<br>redemption) | (2)<br>Date<br>mm/dd/yy | (3)<br>Value<br>Code 2<br>(J-P) | (4)<br>Gain<br>Code 1<br>(A-H) | (5)<br>Identity of<br>buyer/seller<br>(if private<br>transaction) |
| 1. SunTrust Bank Various Accounts                                                                                           | A                                       | Interest                                      | L                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 2. TRANSAMERICA/MONUMENTAL LIFE INSURANCE POLICY                                                                            | A                                       | Interest                                      | J                                               | V                                         |                                                 |                         |                                 |                                | See Part VIII                                                     |
| 3. COMMONWEALTH ANNUITY & LIFE INSURANCE                                                                                    | A                                       | Interest                                      | J                                               | V                                         |                                                 |                         |                                 |                                | See Part VIII                                                     |
| 4. IRA #4 (CHARLES SCHWAB IRA)                                                                                              | D                                       | Interest                                      |                                                 |                                           | Closed                                          | 07/22/16                | O                               |                                | Rolled Over See Part VIII                                         |
| 5. IRA #5 (MERRILL EDGE IRA) (H):                                                                                           |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                | Rolled Over See Part VIII                                         |
| 6. -MONEY MARKET - SWEEP ACCOUNT (SWSXX)                                                                                    | C                                       | Interest                                      | M                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 7. GREAT AMERICAN FIN. RES. F/K/A MANHATTAN NAT'L LIFE                                                                      | B                                       | Interest                                      | K                                               | T                                         |                                                 |                         |                                 |                                | See Part VIII                                                     |
| 8. -AES CORPORATION (AES)                                                                                                   | B                                       | Dividend                                      | K                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 9. -ALLIQUA INC NEW (ALQA)                                                                                                  |                                         | None                                          |                                                 |                                           | Sold                                            | 07/14/16                | J                               |                                |                                                                   |
| 10. AMGEN INC. COM PV (AMGN)                                                                                                | A                                       | Dividend                                      | K                                               | T                                         | Buy<br>(add'l)                                  | 06/27/16                | K                               |                                |                                                                   |
| 11. -CALPINE CORP. (CPN)                                                                                                    |                                         | None                                          | K                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 12. -CATERPILLAR INC (CAT)                                                                                                  | B                                       | Dividend                                      | K                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 13. -CELGENE CORP. COM (CELG)                                                                                               |                                         | None                                          | K                                               | T                                         | Buy                                             | 12/09/16                | K                               |                                |                                                                   |
| 14. -CEMPRA INC. COM. (CEMP)                                                                                                |                                         | None                                          | J                                               | T                                         | Buy                                             | 06/27/16                | K                               |                                |                                                                   |
| 15.                                                                                                                         |                                         |                                               |                                                 |                                           | Buy<br>(add'l)                                  | 10/06/16                | J                               |                                |                                                                   |
| 16. -CHEVRON CORPORATION (CVX)                                                                                              | B                                       | Dividend                                      | L                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 17. -COASTAL CARRIBBEAN OIL (COCBF)                                                                                         |                                         | None                                          | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |

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

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☐ NONE (No reportable income, assets, or transactions.)

| A.<br>Description of Assets<br>(including trust assets)<br><br>Place "(X)" after each asset<br>exempt from prior disclosure | B.<br>Income during<br>reporting period |                                               | C.<br>Gross value at end<br>of reporting period |                                           | D.<br>Transactions during reporting period      |                         |                                 |                                |                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (1)<br>Amount<br>Code 1<br>(A-H)        | (2)<br>Type (e.g.,<br>div., rent,<br>or int.) | (1)<br>Value<br>Code 2<br>(J-P)                 | (2)<br>Value<br>Method<br>Code 3<br>(Q-W) | (1)<br>Type (e.g.,<br>buy, sell,<br>redemption) | (2)<br>Date<br>mm/dd/yy | (3)<br>Value<br>Code 2<br>(J-P) | (4)<br>Gain<br>Code 1<br>(A-H) | (5)<br>Identity of<br>buyer/seller<br>(if private<br>transaction) |

|                                              |   |          |   |   |                |          |   |  |  |
|----------------------------------------------|---|----------|---|---|----------------|----------|---|--|--|
| 18. -COCA COLA COMPANY (KO)                  | B | Dividend | L | T |                |          |   |  |  |
| 19. -CONOCOPHILLIPS (COP)                    | A | Dividend | K | T |                |          |   |  |  |
| 20. -CSX CORP (CSX)                          | B | Dividend | L | T |                |          |   |  |  |
| 21. -GENERAL ELECTRIC COMPANY (GE)           | C | Dividend | L | T |                |          |   |  |  |
| 22. -GENERAL MOTORS COMPANY (GM)             | C | Dividend | L | T |                |          |   |  |  |
| 23. -MURPHY OIL CORPORATION (MUR)            | A | Dividend |   |   | Sold           | 08/12/16 | J |  |  |
| 24. -INTERNATIONAL BUSINESS<br>MACHINE (IBM) | A | Dividend | K | T | Buy            | 06/27/16 | K |  |  |
| 25. -NACEL ENERGY CORP. (NCEN)               |   | None     | J | T |                |          |   |  |  |
| 26. -NATIONAL OILWELL VARCO (NOV)            | A | Dividend |   |   | Sold           | 08/11/16 | K |  |  |
| 27. -NOW INC (DNO)                           |   | None     | J | T |                |          |   |  |  |
| 28. -OVASCIENCE INC. (OVAS)                  |   |          |   |   | Sold           | 07/14/16 | J |  |  |
| 29. PACIRA PHARMACEUTICALS (PCRX)            |   |          | J | T | Buy            | 10/07/16 | J |  |  |
| 30. -PENN VIRGINIA CORP (PVA)                |   | None     |   |   | Sold           | 08/09/16 | J |  |  |
| 31. -PEPSICO INCORPORATED (PEP)              | C | Dividend | M | T |                |          |   |  |  |
| 32. -PLURISTEM THERAPEUTICS (PSTI)           |   | None     | J | T |                |          |   |  |  |
| 33. -UNION PACIFIC CORP (UNP)                | B | Dividend | L | T | Buy<br>(add'l) | 06/27/16 | K |  |  |
| 34.                                          |   |          |   | T | Buy<br>(add'l) | 07/01/16 | J |  |  |

|                                                  |                                                                                       |                                                        |                                                                                           |                                                              |                         |
|--------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------|
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| 3. Value Method Codes<br>(See Column C2)         | Q = Appraisal<br>U = Book Value                                                       | R = Cost (Real Estate Only)<br>V = Other               | S = Assessment<br>W = Estimated                                                           | T = Cash Market                                              |                         |

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|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (1)<br>Amount<br>Code 1<br>(A-H)        | (2)<br>Type (e.g.,<br>div., rent,<br>or int.) | (1)<br>Value<br>Code 2<br>(J-P)                 | (2)<br>Value<br>Method<br>Code 3<br>(Q-W) | (1)<br>Type (e.g.,<br>buy, sell,<br>redemption) | (2)<br>Date<br>mm/dd/yy | (3)<br>Value<br>Code 2<br>(J-P) | (4)<br>Gain<br>Code 1<br>(A-H) | (5)<br>Identity of<br>buyer/seller<br>(if private<br>transaction) |

|                           |  |      |  |  |        |          |   |  |               |
|---------------------------|--|------|--|--|--------|----------|---|--|---------------|
| 35. Wells Fargo (Account) |  | None |  |  | Closed | 05/11/16 | M |  | See Part VIII |
| 36.                       |  |      |  |  |        |          |   |  |               |
| 37.                       |  |      |  |  |        |          |   |  |               |
| 38.                       |  |      |  |  |        |          |   |  |               |
| 39.                       |  |      |  |  |        |          |   |  |               |
| 40.                       |  |      |  |  |        |          |   |  |               |
| 41.                       |  |      |  |  |        |          |   |  |               |
| 42.                       |  |      |  |  |        |          |   |  |               |
| 43.                       |  |      |  |  |        |          |   |  |               |
| 44.                       |  |      |  |  |        |          |   |  |               |
| 45.                       |  |      |  |  |        |          |   |  |               |
| 46.                       |  |      |  |  |        |          |   |  |               |

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

Items 2,3, 7 -- These are life insurance policies. The values are based on cash surrender values.

Items 4 & 5 -- IRA #4 (Charles Schwab IRA) was rolled over on 07/22/2016 to IRA #5 (Merrill Edge IRA) (H):

Item 35 -- Account closed in May 2016. Proceeds of closure used as earnest money for purchase of personal residence.

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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 A. Wherry, Jr.

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