

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2018

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) Cohen, MaryAnn	2. Court or Organization UNITED STATES TAX COURT	3. Date of Report 04/17/2019
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Judge (Senior)	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2018 to 12/31/2018
7. Chambers or Office Address 400 SECOND STREET, N.W. SUITE 230 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. Director (see section VIII)	The Tannenwald Foundation
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.	

FINANCIAL DISCLOSURE REPORT

Page 2 of 9

Name of Person Reporting

Cohen, MaryAnn

Date of Report

04/17/2019

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.

FINANCIAL DISCLOSURE REPORT

Page 3 of 9

Name of Person Reporting

Cohen, MaryAnn

Date of Report

04/17/2019

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

Cohen, MaryAnn

Date of Report

04/17/2019

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. Exxon Mobil Common	D	Dividend	M	T					
2. Fidelity Spartan Muni Bond Fund	D	Dividend	M	T					
3. Bristol Myers Squibb common	C	Dividend	M	T					
4. Marriott Intl. common	A	Dividend	J	T					
5. Host Hotels & Resorts common	A	Dividend	J	T					
6. Dominion Resources common stock	D	Dividend	M	T					
7. Series EE U.S. Gov't Bonds	E	Interest	N	T	Redeemed (part)	01/23/18	K	E	
8. Merck & Co. common stock	C	Dividend	M	T					
9. T. Rowe Price Va. Tax Free Bond Fund	C	Dividend	M	T					
10. AB-MUNI-NATIONAL	C	Dividend	L	T					
11. CocaCola common stock	B	Dividend	L	T					
12. Emerson Elec. common stock	C	Dividend	L	T					
13. AT&T common stock	D	Dividend	M	T					
14. General Mills Inc. common stock	C	Dividend	L	T					
15. Charles Schwab & Co. money market account	A	Interest	J	T					
16. Proctor & Gamble common stock	C	Dividend	M	T					
17. Boeing Co. common	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 \$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 5 of 9

Name of Person Reporting

Cohen, MaryAnn

Date of Report

04/17/2019

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)

18. T. Rowe Price Calif. Bond Fund	A	Dividend	J	T					
19. Agilent Corp. common stock	A	Dividend	K	T					
20. T. Rowe Price Intl Stock Fund	A	Dividend	J	T					
21. T. Rowe Price Tax-Efficient Multi-Cap Growth Fund	A	Dividend	J	T					
22. MSIF GROWTH	E	Dividend	N	T					
23. Zimmer Holdings common stock	A	Dividend	J	T					
24. Corning, Inc. common stock	A	Dividend	K	T					
25. General Electric common stock	B	Dividend			Sold	12/19/18	J	A	
26. Express Scripts		None			Sold	03/12/18	L	E	
27. Game Stop Corp. common	A	Dividend	J	T					
28. Chevron Texaco common	C	Dividend	M	T					
29. Honeywell common	D	Dividend	N	T					
30. Advansix Inc. common		None	J	T					
31. Cisco common stock	B	Dividend	L	T					
32. JP Morgan Chase common	C	Dividend	L	T					
33. Abbott Labs common	B	Dividend	M	T					
34. Morgan Stanley Bank a/c (IRA)	A	Interest	J	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 \$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 9

Name of Person Reporting

Cohen, MaryAnn

Date of Report

04/17/2019

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. Morgan Stanley Trust Bank, now Morgan Stanley Active Assets	A	Interest	N	T					
36. Johnson & Johnson common	D	Dividend	N	T					
37. Pfizer common	B	Dividend	L	T					
38. Microsoft	C	Dividend	M	T					
39. Intel	C	Dividend	M	T					
40. Ford Motor	A	Dividend	J	T					
41. CTS Corp. common	A	Dividend	L	T					
42. Verizon common (IRA)	B	Dividend	L	T					
43. Bank of America checking	A	Interest	J	T					
44. Archer Daniels Mid common	B	Dividend	K	T					
45. Alexandria, VA CAP IMPROVEMENT, Bonds	C	Interest	M	T					
46. Hewlett Packard Enterprises (HPE)	A	Dividend	J	T	Buy	04/25/18	J		
47. DXC Technology	A	Dividend	J	T	Buy	12/07/18	J		
48. Micro Focus	A	Dividend	J	T	Buy	01/22/18	J		
49. HP, Inc.	A	Dividend	K	T					
50. Virginia College Bldg. Authority, bonds	C	Interest	M	T					
51. ABBVIE, Inc.	D	Dividend	M	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 7 of 9

Name of Person Reporting

Cohen, MaryAnn

Date of Report

04/17/2019

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. BBT account		None	K	T					
53. Keysight Tech Common		None	K	T					
54. Allstate Corp. Preferred Stock	B	Dividend	K	T					
55. JP Morgan Chase Preferred Stock	B	Dividend	K	T					
56. Scholastic Common	A	Dividend	K	T					
57. Target Corp. Common	C	Dividend	L	T					
58. Conagra Foods Common	A	Dividend	K	T					
59. Lamb Weston Common	A	Dividend	K	T					
60. Walt Disney Co	B	Dividend	L	T					
61. Apple common	B	Dividend	L	T					
62. Virginia State Schools	B	Interest	K	T					
63. Virginia Residential Authority	C	Interest	M	T					
64. Garrett Motion, Inc common		None	J	T	Spinoff (from line 29)	10/03/18	J		
65. Resideo Tech common		None	J	T	Spinoff (from line 29)	10/31/18	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 8 of 9

Name of Person Reporting	Date of Report
Cohen, MaryAnn	04/17/2019

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

(Re section I) -- I am a director of The Tannenwald Foundation, a non-profit entity organized to recognize excellent writing in the field of taxation. The Foundation was formed in memory of Judge Theodore Tannenwald, Jr., who had served as a judge, and chief judge, of the United States Tax Court. My position does not involve fundraising. I have no control over the assets of the foundation.

(Re section I) -- During 2013, my investment accounts were transferred to myself as trustee of the Mary Ann Cohen Trust dated October 7, 2013. Certain stocks have been transferred to myself as custodian for two minor children under the Uniform Transfers to Minors Act, and gifts of stock to relatives and charities have been made. The listed assets include all of those over which I retain control regardless of title ownership.

FINANCIAL DISCLOSURE REPORT

Page 9 of 9

Name of Person Reporting

Cohen, MaryAnn

Date of Report

04/17/2019

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/ MaryAnn Cohen**

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