

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) Gale, Joseph H.	2. Court or Organization U.S. Tax Court	3. Date of Report 10/08/2019
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 01/01/2018 to 12/31/2018
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.		

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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.)*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. _____

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. _____

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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.		

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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. 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. Vertex Pharmaceuticals, Inc. common stock		None	N	T					
2. Wells Fargo & Co. New common stock	A	Dividend	J	T					
3. Intel Corp. common stock	B	Dividend	L	T					
4. Cisco Systems, Inc. common stock	C	Dividend	M	T					
5. Trust #1									
6. - Rental Property #1, Smithfield, VA \$222,400	E	Rent	M	S					
7. - Rental Property #2, Smithfield, VA \$217,100	E	Rent	M	S					
8. - CAIBX mutual fund	B	Dividend	K	T					
9. - FRDPX mutual fund	B	Dividend			Distributed	12/31/18	K		
10. - AMECX mutual fund	C	Dividend	L	T					
11. - Rental property #3, Smithfield, VA \$363,900	E	Rent	N	S					
12. Express Scripts Holding Co.		None			Sold	07/12/18	J	D	
13. Chevron Corp. common stock	C	Dividend	M	T					
14. Teradata Corp DEL common stock		None	J	T					
15. Invesco Van Kampen Hi Yield Mun. Fund Class A mut. fund	A	Int./Div.	J	T					
16. Achillion Pharma Inc. common stock		None	J	T					
17. Agilent Technologies Inc. common stock	A	Dividend			Sold	01/08/18	J	C	

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 J = \$15,000 or less (See Columns C1 and D3)	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	N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	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

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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)

18. Apple Inc. common stock	D	Dividend	M	T	Sold (part)	10/11/18	N	G	
19. Exxon Mobil Corp. common stock	C	Dividend	L	T					
20. McDonalds Corp. common stock	C	Dividend			Sold (part)	04/12/18	J	B	
21.					Sold (part)	08/29/18	K	D	
22.					Sold	10/31/18	M	F	
23. Oracle Corp. common stock	B	Dividend			Sold (part)	09/24/18	K	D	
24.					Sold (part)	09/26/18	J	B	
25.					Sold	11/16/18	L	E	
26. Pfizer Corp. common stock	B	Dividend			Sold	11/29/18	L	E	
27. Inherited IRA-Charles Schwab & Co., Inc.									
28. - Achillion Pharma Inc. common stock		None	J	T					
29. - Akamai Technologies common stock		None	K	T					
30. - Alibaba Group Hldg FADR		None	K	T					
31. - Amazon Com. Inc. common stock		None	M	T					
32. - Apple Inc. common stock	D	Dividend			Sold	10/15/18	O	G	
33. - Facebook Inc. Class A common stock		None	L	T					
34. - Fire Eye Inc. common stock		None	K	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	

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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				
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35. - Gilead Sciences Inc. common stock	A	Dividend	K	T					
36. - GoPro Inc. common stock		None	J	T					
37. - Vertex Pharmaceuticals common stock		None			Sold	11/29/18	L	E	
38. - Schwab Value Advantage money market fund	C	Dividend	O		Buy	10/15/18	O		
39.					Buy	11/16/18	J		
40.					Buy	12/03/18	L		
41. Altria Group Inc. common stock	A	Dividend			Sold	04/23/18	J	A	
42. Amer Electric Pwr Co. Inc. common stock	A	Dividend			Sold	07/06/18	J	C	
43. BB&T Corp. common stock	A	Dividend	K	T					
44. Gilead Sciences Inc. common stock	A	Dividend	K	T					
45. Imperial TOB Gp PLC ADRF common stock	A	Dividend	J	T					
46. Medtronic Inc. common stock	A	Dividend	K	T					
47. Mondelez Int'l Inc. CLA common stock	A	Dividend	J	T					
48. Norfolk Southern Corp. common stock	A	Dividend			Sold (part)	02/02/18	J	B	
49.					Sold (part)	02/28/18	J	C	
50.					Sold (part)	04/23/18	J	B	
51.					Sold (part)	05/30/18	J	C	

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
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52.					Sold (part)	06/07/18	J	B	
53.					Sold	06/29/18	K	E	
54. Sprint Corp common stock		None	J	T					
55. Suntrust Banks Inc. common stock	A	Dividend	J	T					
56. Verizon Communications common stock	B	Dividend			Sold (part)	08/01/18	J	A	
57.					Sold (part)	08/08/18	J	A	
58.					Sold (part)	08/09/18	J	B	
59.					Sold (part)	08/14/18	J	B	
60.					Sold (part)	08/15/18	J	A	
61.					Sold	08/16/18	J	A	
62. Invesco High Yield Fund Class A mutual fund	A	Dividend	J	T					
63. American Fund Europacific mutual fund	A	Dividend	J	T					
64. American Fund Income Fund mutual fund	A	Dividend	J	T					
65. Charles Schwab & Co. Roth IRA	A	Interest							
66. - Schwab Value Advantage money market fund	A	Dividend	J	T	Buy	10/11/18	J		
67. Charles Schwab & Co. Inherited IRA									
68. - Citigroup Inc. subordinated notes	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
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69. - AT&T Inc. common stock	A	Dividend	J	T					
70. - Bank of America Corp. common stock	A	Dividend	J	T					
71. - Facebook Inc. Class A common stock		None	K	T					
72. - Johnson & Johnson common stock	A	Dividend			Sold (part)	08/02/18	J	B	
73.					Sold (part)	08/07/18	J	A	
74.					Sold (part)	08/21/18	J	C	
75.					Sold	10/31/18	J	C	
76. - Medtronic Inc. common stock	A	Dividend			Sold	12/03/18	J	A	
77. - Proctor & Gamble Co. common stock	A	Dividend			Sold	10/25/18	J	C	
78. - Apple Inc. common stock					Buy	09/18/18	J		
79.					Sold	10/11/18	J	A	
80. - Schwab Value Advantage money market fund	A	Dividend	K		Buy	10/15/18	J		
81.					Buy	10/30/18	J		
82.					Buy	10/31/18	J		
83.					Buy	11/02/18	J		
84.					Buy	11/16/18	J		
85.					Buy	12/06/18	J		

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2. Value Codes (See Columns C1 and D3)					
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value				

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86. Charles Schwab & Co. Rollover IRA									
87. - Fire Eye Inc. common stock		None	J	T					
88. - Apple Inc. common stock	A	Dividend			Sold	10/11/18	K	D	
89. - Schwab Value Advantage money market fund	A	Dividend	L	T	Buy	10/16/18	L		
90. British American Tobacco common stock	A	Dividend	J	T					
91. Dow Dupont common stock	A	Dividend	K	T					
92. FRDPX mutual fund		None	J	T	Distributed	12/31/18	J		See Sec. VII Item 9
93. Schwab Value Advantage money market fund	B	Dividend	O	T	Buy	10/16/18	N		
94.					Sold (part)	10/17/18	K		
95.					Buy	11/02/18	M		
96.					Buy	11/20/18	L		
97.					Sold (part)	12/03/18	J		
98.					Buy	12/04/18	L		
99.					Sold (part)	12/04/18	J		
100.					Buy	12/11/18	J		

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(See Columns B1 and D4)	F = \$50,001 - \$100,000	G = \$100,001 - \$1,000,000	H1 = \$1,000,001 - \$5,000,000	H2 = More than \$5,000,000	
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(See Columns C1 and D3)	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	
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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

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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/ 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