

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) Kerrigan, Kathleen M.	2. Court or Organization United States Tax Court	3. Date of Report 5/2/2019
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Tax Court Judge	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 United States Tax Court 400 Second Street N.W. Washington, DC 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. Trustee	Family Trust #1 (Not a beneficiary)
2.	The assets of the trust were depleted on July 31, 2018.
3.	
4.	
5.	

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

☐ NONE (No reportable agreements.)

DATE

PARTIES AND TERMS

1. 1998	Baker & Hostetler LLP 401(k) and 401(a) plan with former law firm (Reported in Part VII) All in one account managed by Fidelity and allowed to select from
2.	certain investments. Also, have option of rolling over into an IRA.
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.)*

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.

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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.		

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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. Schwab Roth Contributory IRA									
2. - Janus Fund Janus Henderson Research (JAMRX)	A	Dividend	J	T					
3. \Schwab IRA Rollover									
4. - Bank sweep F/K/A Schwab Cash Reserves	A	Int./Div.	M	T					
5. -PONAX Pimco	A	Dividend	J	T					
6. -LISOX Lazard	A	Dividend	J	T					
7. - SFLNX Schwab Fundamental large	A	Dividend	J	T					
8. - SFSNX Schwab Fundamental small SFSNX	A	Dividend	J	T					
9. Schwab One Account #1									
10. Janus Fund Janus Henderson Research (JAMRX)	C	Dividend	K	T					
11. Baker & Hostetler retirement account									
12. - Fid Growth Co K (FGCKX)	B	Dividend	K	T					
13. -MerWest Tot Rtn BD P (MWTSX)	A	Dividend	J	T					
14. Fid. 500 Index (FXSIX)	B	Dividend			Sold	10/16/18	M		
15. Fid 500 Index (FXAIX)	B	Dividend	M	T	Buy	10/16/18	M		
16. - Baker & Hostetler Composite Fund		None	K	T					
17. - WFA Govt Securities (SGVIX)	A	Int./Div.	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.)

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18. Schwab Muni account									
19. California Health 5%27	A	Interest			Sold	09/21/18	K	A	
20. California ST GO 5%26 GQ2	B	Interest	K	T					
21. Central Florida 5%28 BH8	B	Interest	K	T					
22. Fairfax County 5%24 LE6	A	Interest	K	T					
23. Fairfax Cnty VA SWR 5%31 JX4	B	Interest	K	T					
24. Fairfax Cnty VA WTR 5%27 DP6	B	Interest	K	T	Buy	01/17/18	K		
25. Henrico County VA 5%27 MS2	B	Interest	L	T					
26. Long Island Power 5%27 BJ8		None	K	T	Buy	10/17/18	K		
27. Lower Co River Auth TX RQ6	A	Interest	K	T	Buy	06/07/18	K		
28. Mass St. 5.25%24 AEO	B	Interest	K	T					
29. Mass Dept/ 5%27 HWY DF6	A	Interest	K	T	Buy	05/02/18	K		
30. Hampton Roads 5%27 JS3	A	Interest	J	T					
31. Hampton Roads 5% 27 JU8 (X)	A	Interest	K	T					
32. Met T Auth NY Rev 5%24 FK8	B	Interest	K	T					
33. Met T Auth NY Rev 5%/28 JN8	B	Interest	K	T					
34. Michigan St Hosp. FI 5%25 QN9	B	Interest	K	T					

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35. MN ST GEN FD 5%26 BX7	B	Interest	K	T					
36. MN ST Gen FD 5%34 HOSP DZ3	B	Interest	K	T	Buy	09/21/18	K		
37. New Jersey Turnpike 5%30 TPK 4Z5	B	Interest	K	T					
38. New York St Dorm 5%/25UT2	B	Interest	K	T					
39. New York St Dorm 5%23	B	Interest			Sold	07/18/18	K	A	
40. Norfolk VA Wtr Rev 5%23	A	Interest			Sold	02/08/18	K	B	
41. Ohio ST Water 5%29 XU1	B	Interest	L	T					
42. San Antonio Tx Elec 5%23	B	Interest			Sold	06/05/18	K	A	
43. Seattle WA LT PW 5%29 PU2	B	Interest	K	T					
44. Univ CA 5%/25%	B	Interest			Sold	09/26/18	K	A	
45. Virginal College BL 5%28 EB0	B	Interest	K	T					
46. Virginia Commonwealth TR 5%25 BV1	B	Interest	K	T					
47. Virginia St. PUB Bldg 5%24 L86	A	Interest	K	T					
48. Virginia ST RES Aut 5%21 (Y)	A	Interest	K	T					
49. Virginia ST 5%24 5J7 (X)	A	Interest	J	T					
50. Virginia ST RES Aut 5%26 XG3	B	Interest	L	T					
51. Virginina St Res Auth 5%/25 QK1	B	Interest	K	T					

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52. Virginia St. Water Auth 5%/24 PH0	A	Interest	K	T					
53. Vrrginia Res 'Auth 5%24 5A6	A	Interest	K	T					
54. Univeristy of MI 5%32	B	Interest			Sold	05/01/18	L		
55. Univeristy of TX 6D6	A	Interest	K	T	Buy	02/12/18	K		
56. West Virginia 5%28 ZB0	A	Interest	K	T	Buy	05/22/18	K		
57. Schwab 1 Account # 2									
58. JP Morgan Chase common stock (JPM)	A	Dividend	K	T					
59. Walgreen Company common stock (WBA)	A	Dividend	K	T					
60. Bank Sweep F/N/A Schwab Cash Reserves (SWSXX)	A	Int./Div.	K	T					
61. Matthews India Fund (MINDX)	D	Dividend	L	T					
62. Schwab Total Stock Mkt (SWTSX)	D	Dividend	N	T					
63. Vanguard Value Index (VIVAX)	D	Dividend	N	T					
64. Yacktmán Fund (YACKX)	G	Dividend	O	T					
65. SCHW INTL EQ ETF (SCHF)	B	Dividend	L	T					
66. Schwab Rollover IRA #2									
67. - Templeton Dragon Fund (TDF)	C	Dividend	K	T					
68. - PIMCO Total Return Fund (PTTRX)	C	Dividend	M	T					

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69. - Blackrock Latin America (MDLTX)	A	Dividend	J	T					
70. - Matthews India Fund (MINDX)	D	Dividend	K	T					
71. - Schwab Total Stock MKT (SWTX)	E	Dividend	O	T					
72. Bank Sweep F/K/A Scwab Resrve	A	Int./Div.	L	T					
73. - SCW INTL EQ ETF (SCHF)	C	Dividend	M	T					
74. - Yackman Fund (YACKX)	C	Dividend	K	T					
75. Schwab S&P 500 Index (SWPPX)	B	Int./Div.	L	T					
76. Bank of America Series of Accounts	A	Interest	M	T					
77. American Express Savings Account	D	Interest	N	T					
78. Capitol One Savings Account (2 accounts)	D	Interest	P1	T					
79. Discover Bank Savings Account	C	Interest	M	T					
80. EDSC Limited Partnership	D	Rent	O	W					
81.	E	Interest							
82. VSSC Limited Partnership	E	Rent	M	W					
83.	A	Interest							
84. THSC Limited Partnership	E	Rent	O	W					
85.	E	Interest							

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86. Falstaff Center LLP		None	L	W					
87. PHSA Medical Center LLC	E	Rent	N	W					
88.	B	Interest							
89. TPJ Valley Ranch Investors LLC		None	O	W					

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

In Part VII. Investments and Trusts, lines 80, 82, 84, 87, and 89 are all limited partnership investments in real estate. Line 86, Fallstaff is residual interest in a real estate partnership. For the limited partnership interests reported on lines 80, 84, and 87 there is also a loan to the partnership. The value of the loan is included in the value of the asset and any interest paid on the loan has been reported.

In Part VII Investments and Trusts, lines 19-56 are tax exempt bonds in a Schwab account managed by GW&K investment management. Lines 30 and 31 were reported as one line last year. Both Hampton Road bonds are 5%27. They are reported on two lines on this report to be consistent with the annual statement. Line 48 Virginia State Res. Aut. 5%21 was inadvertently reported and should have been reported as Virginia Res Authority 24% on last year's report and this has been corrected on line 49. For all the tax exempt bonds that are held at the end of 2018, the last three identifiers of the cusip have been added.

In Part VII Investments and Trusts, lines 2 and 10 are now listed as Janus Henderson Research Fund. The 2017 annual report inadvertently did not include the merger that occurred on 4/28/17. Janus Fund CLT (referred to as Janus Fund on the 2017 report) was merged into Janus Henderson Research Fund and the name changed.

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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/ Kathleen M. Kerrigan

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