

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) Paris, Elizabeth C.	2. Court or Organization U.S. Tax Court	3. Date of Report 04/12/2019
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Tax Court 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 United States Tax Court 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.	

FINANCIAL DISCLOSURE REPORT

Page 2 of 7

Name of Person Reporting

Paris, Elizabeth C.

Date of Report

04/12/2019

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. American Bar Association - Tax Section	May 10-12, 2018	Washington, DC	Tax Continuing Legal Education (CLE)	Meals, CLE
2.				
3.				
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 7

Name of Person Reporting

Paris, Elizabeth C.

Date of Report

04/12/2019

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.		

FINANCIAL DISCLOSURE REPORT

Page 4 of 7

Name of Person Reporting

Paris, Elizabeth C.

Date of Report

04/12/2019

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. Hartford Accumulator Variable Life Insurance (H)									
2. -Hartford Capital Preservation Fixed Account	A	Interest	K	T					
3. Hartford Stag Variable Life Modified Flexible Prem Insurance (H)									
4. -Hartford Capital Preservation Fixed Account	A	Interest	K	T					
5. U.S. Senate Federal Credit Union (cash accounts)	A	Interest	M	T					
6. Morgan Stanley Bank N.A. (cash accounts)	A	Interest	J	T					
7. IRA # 1 (H)									
8. -Morgan Stanley Bank N.A. (cash accounts)	A	Interest	J	T	Open	10/11/18	J		
9. -Discover Bank (CD)	A	Interest			Matured	08/09/18	J		
10. -American Electric Power Co. stock	A	Dividend	J	T					
11. -Eaton Vance Tax MGD Div Equ Income Fund	A	Int./Div.	J	T					
12. -ConocoPhillips Stock	A	Dividend	J	T					
13. IRA # 2 (H)									
14. -Morgan Stanley Bank N.A. (cash accounts)	A	Interest	J	T	Open	10/11/18	J		
15. -Discover Bank (CDs)	A	Interest	K	T	Open	10/11/18	K		
16. -Nike Inc. B stock	A	Dividend	J	T					
17. -Southwest Airlines stock	A	Dividend	J	T					

1. Income Gain Codes:	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
(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	
2. Value Codes	J = \$15,000 or less	K = \$15,001 - \$50,000	L = \$50,001 - \$100,000	M = \$100,001 - \$250,000	
(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	
	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
3. Value Method Codes	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

FINANCIAL DISCLOSURE REPORT

Page 5 of 7

Name of Person Reporting

Paris, Elizabeth C.

Date of Report

04/12/2019

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. -OGE Energy Company stock	A	Dividend	J	T					
19. -American Fund American Europacific Growth A mutual fund	A	Int./Div.	J	T					
20. -Duke Energy Corp Holding Co. stock	A	Dividend	J	T					
21. -Ford Motor Co. New Stock	A	Dividend	J	T					
22. -Dish Network Corp. Class A stock (Y)									
23. -Vail Resorts stock	A	Dividend	J	T					
24. -Walt Disney Co. Holding Co. stock	A	Dividend	J	T					
25. -Oneok Inc. corporate bond	A	Interest	J	T					
26. -Lord Abbett Ultra Short BD A	A	Dividend			Buy	10/02/18	J		
27. -Lord Abbett Ultra Short BD A	A	Dividend			Sold	12/12/18	J	A	
28. Prosperity Bank, OK (formerly known as F&M Bank & Trust Company)	A	Interest	K	T					
29. Grand River Dam Authority Rev-A Bond	A	Interest	J	T					
30. Grand River Dam Authority Rev-A Bond	A	Interest	J	T					
31. Grand River Dam Authority Rev-A Bond	A	Interest	J	T					
32. Oklahoma City OK WTR UTILS & SWR Sys Rev Ref Bond	A	Interest	J	T					
33. Fed Farm CR BK	A	Interest	J	T	Buy	04/11/18	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 6 of 7

Name of Person Reporting

Paris, Elizabeth C.

Date of Report

04/12/2019

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

The asset referenced on Line 22 of Part VII, Dish Network Corp. Class A Stock, is no longer reportable due to reduction in value below \$1,000.

FINANCIAL DISCLOSURE REPORT

Page 7 of 7

Name of Person Reporting

Paris, Elizabeth C.

Date of Report

04/12/2019

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/ Elizabeth C. Paris

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