

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) PANUTHOS, PETER J.	2. Court or Organization U.S. TAX COURT	3. Date of Report 05/8/2019
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) CHIEF SPECIAL TRIAL 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 400 SECOND ST., N.W., WASH., 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.	

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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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> (yours, not spouse's)
1. Fall 2018	UDC Law School - Teaching	\$2,250.00
2. Spr 2018	Georgetown University Law School - Teaching	\$3,000.00
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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>
1. 2018	Self-employed Writer
2. 2018	Professor - Univ. of Delaware
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.)*

<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID OR PROVIDED</u>
1. American Bar Association (ABA)	1/8 - 1/11	San Diego, CA	Speaker	Reimbursement for travel, meals & lodging
2. California Lawyers Association	3/16	San Francisco, CA	Speaker	Reimbursement for travel, meals & lodging
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.	JP Morgan Chase Bank	Mortgage on Rental Property--W. Babylon, N.Y	M
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. Fed. Choice Savings Account	A	Interest	L	T					
2. Sun Trust Money Market, Wash., D.C.	A	Interest	K	T					
3. Wells Fargo Bank., Sav. Acct., Wash., D.C.	A	Interest	K	T					
4. Sun Trust Checking Account, Wash., D.C.	A	Interest	K	T					
5. Wells Fargo Bank, checking acct. Wash. DC	A	Interest	J	T					
6. Westwood Rochester Co. (partnership)	C	Interest	K	T					
7. Westgate Barrington (partnership)	D	Interest	K	T					
8. West Brookside (partnership)	D	Interest	K	T					
9. Lippett Escondido Trust	B	Interest	J	W					
10. Rental Property-W. Babylon, NY (Suffolk Cty.)	E	Rent	N	W					
11. Midland Nat. Life	B	Interest	K	T					
12. (H) (P-IRA)									
13. Nuveen Preferred Securities I	A	Dividend	J	T					
14. Fidelity Floating Rate High Income	A	Dividend	J	T	Buy	07/02/18	J		
15. Fidelity Floating Rate High Income	A	Dividend	J	T	Sold (part)	12/14/18	J	A	
16. (H) (P Reg. Acct.)									
17. DFA Emerging Markets Core Equity I	A	Dividend	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 = \$250,001 - \$500,000	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	

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18. DFA Intl Core Equity I	A	Dividend			Sold	07/11/18	K	B	
19. DFA U.S. Core Equity I I	A	Dividend	K	T					
20. Fidelity Money Market	A	Dividend	K	T					
21. Nuveen Preferred Securities	A	Dividend			Sold	12/20/18	K	A	
22. iShares Russell 3000 Index	A	Dividend	J	T					
23. Vanguard Inflation-Protected	A	Dividend			Sold	04/16/18	L	B	
24. DFA Global RE Sec.	A	Dividend	K	T	Sold (part)	07/11/18	J	B	
25. JP Morgan Chase Alerian MLP Index	A	Dividend			Sold	08/30/18	K	A	
26. DFA Emerging Markets Portfolio	A	Dividend	K	T					
27. Vanguard High Yield Corp. Adm.	A	Dividend	K	T					
28. Fidelity Floating Rate High Income	A	Dividend	J	T	Sold (part)	04/06/18	J	A	
29. (H) (J-IRA)									
30. Nuveen Preferred Securities I	A	Dividend	J	T					
31. Fidelity Floating Rate High Income	A	Dividend	J	T	Sold (part)	12/14/18	J	B	
32. (H) (J-Reg. Acct.)									
33. DFA Emerging Markets [Core Equity I]	B	Dividend	K	T	Sold (part)	07/18/18	J	A	
34. DFA U.S. Core Equity I I	A	Dividend	L	T					

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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	
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35. DFA U.S. Core Equity I	B	Dividend	L	T	Sold (part)	07/18/18	J	A	
36. Fidelity Cash Reserves	A	Dividend	J	T					
37. DFA Global RE Sec.	A	Dividend			Sold	07/18/18	K	A	
38. Nuveen Preferred Securities I	A	Dividend	J	T					
39. Fidelity Int. Index Premium	A	Dividend	J	T	Buy	07/24/18	J		
40. (H) (J Protected Acct.)									
41. i Shares Russell 2000 Index	A	Dividend	J	T					
42. DFA Intl Core Equity I	A	Dividend	L	T					
43. DFA U.S. Core Equity I I	B	Dividend	L	T					
44. i Shares MSCI EAFE Small Cap Index	A	Dividend	J	T					
45. Vanguard Inflation-Indexed Securities	A	Dividend			Sold	07/24/18	J	A	
46. DFA Emerging Markets Core Equity I	A	Dividend	K	T					
47. Nuveen Preferred	A	Dividend	J	T					
48. DFA Global RE	B	Dividend	L	T					
49. Vanguard Total Bond Mkt.	A	Dividend	J	T					
50. Vanguard Short Term	A	Dividend			Sold	10/06/18	M	D	
51. Fidelity Tax-Free Money Market	A	Dividend			Sold	07/24/18	J	A	

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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	
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52. Fidelity Floating Rate High Income	A	Dividend	J	T	Sold (part)	07/24/18	J	A	
53. Fidelity Floating Rate High Income	A	Dividend	J	T					
54. PIMCO Income Inst.	A	Dividend	J	T					
55. Vanguard High-Yield Corp. Adm.	A	Dividend	K	T					
56. Vanguard Dev. Markets Ind. Adm.	A	Dividend	M	T					
57. DFA Int. Vector Equity Port	A	Dividend	M	T					
58. Fidelity Inflation Prot Bd Index Fund	B	Dividend	J	T	Buy	10/15/18	J		
59. Fidelity Limited Term Muni Income	A	Dividend	J	T	Buy	07/24/18	J		
60. Fidelity Treasury Money Market Fund	A	Dividend	J	T	Buy	02/24/18	J		
61. Real Estate, Dunnellon, FL		None	J	W					

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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/ PETER J. PANUTHOS**

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
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Washington, D.C. 20544