

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) Vasquez, Juan F.	2. Court or Organization United States Tax Court	3. Date of Report 04/04/2019
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) 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 2nd St. 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.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. Partner-JAME-A Joint Venture	One third owner of condo, Breckenridge, CO.
2. Board of Directors	Houston Business and Tax Law, University of Houston Law Center, Houston, Texas
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.	

FINANCIAL DISCLOSURE REPORT

Page 2 of 8

Name of Person Reporting

Vasquez, Juan F.

Date of Report

04/04/2019

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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> (yours, not spouse's)
1. 2018	University of Houston Law Center, Adjunct Professor, Employee	\$3,200.00
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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>
1. 2018	Self-employed (writer)
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.)*

<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID OR PROVIDED</u>
1. Tax Alliance Conference	6/4 - 6/6/2018	Plano, Texas	Panelist	Reimbursed for transportation, meals and lodging.
2. American Bar Association (Judicial Division)	8/1 - 8/5/2018	Chicago, Illinois	Attended Conference	Reimbursed for transportation, meals and lodging. (partial)
3. American Bar Association (Tax Section)	12/11 - 12/14/2018	Las Vegas, Nevada	Panelist	Reimbursed for transportation, meals and lodging.
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 8

Name of Person Reporting

Vasquez, Juan F.

Date of Report

04/04/2019

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 8

Name of Person Reporting

Vasquez, Juan F.

Date of Report

04/04/2019

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. Condo-1/3 owner-Breckenridge CO.	E	Rent		R					
2. Morgan Stanley (formerly Dean Witter)- IRA									
3. -Morgan Stanley U.S. Government Sec Tr D (USGDX)	A	Dividend	J	T					
4. -Invesco Comstock Y (ACSDX) (formerly Van Kampen Comstock A)	A	Dividend	J	T					
5. -MSIF Capital Growth Inst. (MSEQX)	A	Dividend	J	T					
6. -MSIF Tr Cap Growth Inst. (MPEGX)	A	Dividend	J	T					
7. -MSIF Active Intl Allocatin A (MSACX)	A	Dividend	J	T					
8. -Blackrock Low Dur Bd Inv Svc (BFMSX) (formerly CMGBX)	A	Dividend	J	T					
9. -E V Income Fund of Boston A (EIBIX)	A	Dividend	J	T					
10. -Western Asset Core Plus Bd Fi (WACPX) (formerly WACIX)	A	Dividend	J	T					
11. -Invesco VK Small Cap Value Y (VSMIX)	A	Dividend	J	T					
12. -Invesco Premier PTF Instl (IUGXX) (formerly IPPXX)	A	Dividend	J	T					
13. Stanley Morgan (Dean Witter Trust Co)- IRA									
14. -Morgan Stanley Technology Fund A (IFOAX)	A	Dividend	J	T					
15. -Morgan Stanley Focus Growth Fund A (MSEGX) (formerly AMOAX)	A	Dividend	J	T					
16. -Invesco Diversified Dividend A (LCEAX)	A	Dividend	J	T					
17. Prudential Whole Life	A	Dividend	J	V					

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 - \$500,000,000	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 \$5,000,000,000	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 8

Name of Person Reporting

Vasquez, Juan F.

Date of Report

04/04/2019

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. Prudential Whole Life	A	Dividend	J	V					
19. Insurance Trust-Prudential Variable Life									
20. -Prudential Stock (common)	A	Dividend	J	T					
21. -PSF Government Money Market	A	Interest	J	T					
22. -AST Loomis Sayless LC Gro (formerly AST Marsico Capital Grth)	A	Dividend	J	T					
23. -AST Hotchkis & Wiley LCV (formerly AST Large-Cap Value)	A	Dividend	J	T					
24. -SP US Emerging Growth	A	Dividend	J	T					
25. -PSF Value	A	Dividend	J	T					
26. Morgan Stanley MS Bank NA (formerly Liquid Asset Fund)	A	Interest	J	T					
27. Prudential Stock (common)	B	Dividend	K	T					
28. Prudential Stock (common)	A	Dividend	K	T					
29. Prudential Variable Life									
30. -PSF Government Money Market	A	Interest	J	T					
31. -AST Loomis Sayless LC Gro (formerly AST Marsico Capital Grth)	A	Dividend	J	T					
32. -SP US Emerging Growth	A	Dividend	J	T					
33. -AST Hotchkis & Wiley LCV (formerly AST Large-Cap Value)	A	Dividend	J	T					
34. -PSF Value	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 6 of 8

Name of Person Reporting

Vasquez, Juan F.

Date of Report

04/04/2019

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. Prudential Whole Life	A	Dividend	J	V					
36. Morgan Stanley 529 College Savings #1, Age Based-aggressive Risk	A	Dividend	K	T					
37. Morgan Stanley 529 College Savings #2, Age Based-Moderate Risk	A	Dividend	J	T					
38. Morgan Stanley 529 College Savings #3, Age Based-Moderate Risk	A	Dividend	J	T					
39. Carnival Cruise Line (CCL)	A	Dividend	J	T					
40. Morgan Stanley 529 College Savings #4, Age Based-Moderate Risk	A	Dividend	J	T	Buy	09/04/18	J		
41. Morgan Stanley 529 College Savings #5, Age Based-Moderate Risk	A	Dividend	J	T	Buy	09/04/18	J		
42.									
43.									

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 7 of 8

Name of Person Reporting

Vasquez, Juan F.

Date of Report

04/04/2019

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

VII. INVESTMENT & TRUSTS:

1. (M) (R) Method Cost: Date of purchase: 9/84, Amount: \$63,333-1/3 owner.

17. (V) Other: Cash Surrender Value.

18. (V) Other: Cash Surrender Value.

19. (T) Cash Market and (V) Other: Cash Surrender Value.

25. (T) When I originally listed this Prudential Variable Life Insurance, I inadvertently omitted this fund--PSF Value. This fund for all years has been an "A" Income Code and "J" Value Code.

29. (V) Other: Cash Surrender Value.

34. (T) When I originally listed this Prudential Variable Life Insurance, I inadvertently omitted this fund--PSF Value. This fund for all years has been an "A" Income Code and "J" Value Code.

35. (V) Other: Cash Surrender Value.

FINANCIAL DISCLOSURE REPORT

Page 8 of 8

Name of Person Reporting

Vasquez, Juan F.

Date of Report

04/04/2019

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/ Juan F. Vasquez**

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