

FINANCIAL DISCLOSURE REPORT

FINAL FILING

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) ArmenJr., Robert N.	2. Court or Organization United States Tax Court	3. Date of Report 03/06/2020
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Special Trial Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☐ Annual ☒ Final	6. Reporting Period 1/1/2019 to 8/31/2019
	5b. ☐ Amended Report	
7. Chambers or Office Address UNITED STATES 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.)

POSITION

NAME OF ORGANIZATION/ENTITY

- | | |
|---|---|
| 1. Co-trustee (testamentary trust of family member (see Parts VII & VIII))
<hr/> 2.
<hr/> 3.
<hr/> 4.
<hr/> 5.
<hr/> | testamentary trust created by a deceased family member. See Parts VII (lines 58-67, listing the assets in the trust) and VIII.
<hr/> <hr/> <hr/> <hr/> <hr/> |
|---|---|

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

☒ NONE (No reportable agreements.)

DATE

PARTIES AND TERMS

- | | |
|-------------------------------------|-------------------|
| 1.
<hr/> 2.
<hr/> 3.
<hr/> | <hr/> <hr/> <hr/> |
|-------------------------------------|-------------------|

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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

[X] 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.)

[X] 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.)

[X] 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.)

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. Dominion Energy stock	C	Dividend	L	T					
2. AT&T stock	C	Dividend	M	T					
3. Marathon Oil Corporation stock	C	Dividend	L	T					
4. Marathon Petroleum Corporation stock	D	Dividend	M	T					
5. Prudential Financial Inc. stock	A	Dividend	J	T					
6. American Electric Power stock	B	Dividend	K	T					
7. Walt Disney Company stock	A	Dividend	K	T					
8. Chevron Corporation stock	D	Dividend	M	T					
9. NRG Energy Inc. stock	A	Dividend	J	T					
10. Frontier Communication Inc. stock	A	Dividend	J	T					
11. PPG Industries Inc. stock	B	Dividend	K	T					
12. PPL Corporation stock	D	Dividend	M	T					
13. Merck & Company stock	A	Dividend	K	T					
14. U.S. Steel Corporation stock	A	Dividend	J	T					
15. CenterPoint Energy Inc. stock	C	Dividend	M	T					
16. Verizon Communications Inc. stock	D	Dividend	M	T					
17. Comcast Corporation stock	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 =\$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	

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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	Amount Code 1 (A-H)	Type (e g , div , rent, or int)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e g , buy, sell, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
18. Exxon-Mobil Corporation stock	B	Dividend	K	T					
19. Apple Inc. stock	B	Dividend	K	T					
20. BNY Mellon Municipal Bond Fund; fka Dreyfus Municipal Bond Fund	C	Dividend	L	T					
21. BNY Mellon Disciplined Stock Fund; fka Dreyfus Disciplined Stock Fund	C	Dividend	K	T					
22. BNY Mellon Opportunistic Mid-Cap Value Fund; fka DreyfusOpp.M-C Value	A	Dividend	K	T					
23. T. Rowe Price International Stock Fund	A	Dividend	K	T					
24. T. Rowe Price Capital Appreciation Fund	B	Dividend	K	T					
25. T. Rowe Price VA Tax-Free Bond Fund	C	Dividend	M	T					
26. Vanguard Federal Money Market Fund	A	Dividend	J	T					
27. Vanguard Long-Term Municipal Bond Fund	D	Dividend	M	T					
28. Vanguard International Growth Fund	C	Dividend	L	T					
29. Vanguard Index Fund - Small Cap Portfolio Fund	C	Dividend	M	T					
30. Mairs & Power Growth Fund	A	Dividend	J	T					
31. Columbia-Threadneedle Contrarian Core Fund	B	Dividend	K	T					
32. Columbia-Threadneedle Tax-Exempt Fund	B	Dividend	K	T					
33. DWS Muncipal Bond Fund	A	Dividend	K	T					
34. Delaware Health Care Fund	D	Dividend	M	T					

1 Income Gain Codes:

(See Columns B1 and D4)

2 Value Codes

(See Columns C1 and D3)

3 Value Method Codes

(See Column C2)

A =\$1,000 or less

F =\$50,001 - \$100,000

J =\$15,000 or less

N =\$250,001 - \$500,000

P3 =\$25,000,001 - \$50,000,000

Q =Appraisal

U =Book Value

B =\$1,001 - \$2,500

G =\$100,001 - \$1,000,000

K =\$15,001 - \$50,000

O =\$500,001 - \$1,000,000

R =Cost (Real Estate Only)

V =Other

C =\$2,501 - \$5,000

H1 =\$1,000,001 - \$5,000,000

L =\$50,001 - \$100,000

P1 =\$1,000,001 - \$5,000,000

P4 =More than \$50,000,000

S =Assessment

W =Estimated

D =\$5,001 - \$15,000

H2 =More than \$5,000,000

M =\$100,001 - \$250,000

P2 =\$5,000,001 - \$25,000,000

T =Cash Market

E =\$15,001 - \$50,000

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	(1)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	Amount Code 1 (A-H)	Type (e g , div , rent, or int)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e g , buy, sell, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
35. Fidelity Over-the-Counter Fund	C	Dividend	L	T					
36. Capital One Bank	A	Interest	L	T					
37. Bank of Scotland/Halifax PLC	A	Interest	J	T					
38. U.S. Government obligations	A	Interest	K	T					
39. Virginia Commonwealth Bank	A	Interest	K	T					
40. PNC Bank	A	Interest	J	T					
41. Vanguard Real Estate Index Fund	C	Dividend	L	T					
42. Vanguard Dividend Growth Fund	B	Dividend	K	T					
43. Vanguard Equity Income Fund	B	Dividend	K	T					
44. Vanguard 500 Index Fund	B	Dividend	K	T					
45. Vanguard Index Trust - European Stock Portfolio Fund	A	Dividend	K	T					
46. Vanguard Growth & Income Fund	A	Dividend	J	T					
47. Vanguard Balanced Index Fund	A	Dividend	K	T					
48. Vanguard GNMA Fund	A	Dividend	K	T					
49. Vanguard Long-Term Corporate Bond Fund	B	Dividend	K	T					
50. Vanguard Health Care Fund	C	Dividend	M	T					
51. Vanguard Energy Fund	A	Dividend	J	T					

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52. Vanguard Diversified Equity Fund	B	Dividend	K	T					
53. Vanguard Balanced Index Fund	A	Dividend	J	T					
54. Vanguard High Dividend Yield Index Fund	A	Dividend	J	T					
55. Vanguard Mid-Cap Index Fund	A	Dividend	J	T					
56. T. Rowe Price Cash Reserves Fund	D	Dividend	N	T					
57. T. Rowe Price Government Money Fund	D	Dividend	N	T					
58. Vanguard Health Care Fund (see Part VIII)	B	Dividend	K	T					
59. Vanguard Long-Term Bond Index Fund (see Part VIII)	B	Dividend	K	T					
60. Vanguard Long-Term Tax-Exempt Fund (see Part VIII)	B	Dividend	K	T					
61. Vanguard Federal Money Market Fund (see Part VIII)	A	Dividend	J	T					
62. AT&T stock (see Part VIII)	B	Dividend	K	T					
63. Chevron Corporation stock (see Part VIII)	B	Dividend	K	T					
64. Dominion Energy stock (see Part VIII)	B	Dividend	K	T					
65. PPL stock (see Part VIII)	B	Dividend	K	T					
66. Royal Dutch Shell PLC stock (see Part VIII)	A	Dividend			Sold	07/02/19	K	A	
67. Verizon Communications Inc. stock (see Part VIII)	B	Dividend	K	T					

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

Filer retired from Federal service as a Special Trial Judge at the United States Tax Court on August 31, 2019, and was no longer a judicial officer of (or otherwise employed by) the Tax Court (or employed by the Federal Government) after that date. Filer thought that the reporting period for the financial disclosure report for the year of retirement was the entire calendar year, but upon inquiry on March 6, 2020, to the Financial Disclosure Office of AOUSC, was advised that the reporting period was only through the date of retirement.

Filer's chambers address is shown in Box 7 of Part I of this Report for the period covered by the reporting period. Filer may be reached thereafter by postal mail at P.O. Box 1382, White Stone, VA 22578.

Part I. "Positions"

Filer is co-trustee of a testamentary trust created by filer's deceased [REDACTED] for the principal benefit of [REDACTED] surviving [REDACTED]. Other co-trustee is filer's [REDACTED]. Neither co-trustee is compensated, and neither trustee has any equitable interest whatsoever (whether remote, contingent, reversionary, or otherwise) in either the trust corpus or the trust income. Trust assets are all either shares in mutual funds or stock in Fortune 500 companies, as per lines 58-67 of Part VII of this Report and as noted below in the final line of this Part.

Part VII. "Investments and Trusts"

As of June 3, 2019, "Dreyfus" mutual funds (see lines 20-22 of Part VII of this Report) became "BNY Mellon" mutual funds per a tax-free corporate reorganization. ("BNY" is Bank of New York.) Although December 13, 2019, is outside the reporting period of this Report, it should be noted that as of such date, BNY Mellon Disciplined Stock Fund (see line 21 of Part VII of this Report) became "Nationwide Mellon Disciplined Value Fund" in a tax-free corporate reorganization. Also in Line 21 of Part VII of this Report, "DreyfusOpp.M-C Value" is shorthand for "Dreyfus Opportunistic Mid-Cap Value Fund".

Savings accounts and some investments automatically reinvest earnings, adding same to principal. Some brokerage-related income is retained and reinvested. Certain assets in individual retirement accounts (i.e., IRAs) may be sold in part on a pro rata basis to generate required minimum distributions (RMDs) as required by IRS rules and regulations because of the filer's age. Government savings bonds (i.e., EE bonds) are typically redeemed upon maturity.

Assets listed in lines 58-67 of Part VII of this Report are assets held by the trust that is referenced above and in Part I of this 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/ **Robert N. ArmenJr.**

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