

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2019**

*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) Morrison, Richard T.	2. Court or Organization United States Tax Court	3. Date of Report 05/08/2020
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Judge, United States Tax Court	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 01/01/2019 to 12/31/2019
	5b. ☐ Amended Report	
7. Chambers or Office Address 400 Second Street, N.W. Washington, DC 20217		
IMPORTANT NOTES: <i>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>		

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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Name of Person Reporting

Morrison, Richard T.

Date of Report

05/08/2020

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.		
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. 2019	Self-employed lawyer and consultant
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.				
2.				
3.				
4.				
5.				

Name of Person Reporting	Date of Report
Morrison, Richard T.	05/08/2020

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.		

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)
1. Ivy Core Equity A (X)					Sold	8/26/19	L	C	
2.									
3.									
4. Ishares MSCI Australia Indx Fund--IRA	A	Dividend			Sold	7/5/19	K	B	
5. Ishares MSCI Singapore Index Fund--IRA	A	Dividend			Sold	7/5/19	K	B	
6. Ishares Ireland Investable Market Index Fund--IRA	A	Dividend			Sold	7/5/19	J	C	
7. Ishares MSCI Poland Investable Market Index Fund--IRA	A	Dividend			Sold	7/5/19	K	A	
8.									
9. Ishares Hong Kong Index Fund--IRA	A	Dividend			Sold	7/5/19	K	D	
10. Ishares New Zealand Index Fund--IRA	A	Dividend			Sold	7/5/19	K	D	
11. LearningQuest Portfolio (529), #03 (H)									
12. --Total Growth Index Portfolio	F	Dividend	N	T					
13. --Total Bond Market Index Portfolio	F	Interest	L	T					
14. LearningQuest Portfolio (529), #02 (H)									
15. --Total Growth Index Portfolio	F	Dividend	N	T					
16. --Total Bond Market Index Portfolio	F	Interest	L	T					
17.									

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

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)
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18.									
19.									
20.									
21.									
22.									
23.									
24.									
25.									
26.									
27.									
28.									
29.									
30.									
31.									
32.									
33. PNC money market account #23	A	Interest	M	T					
34. PNC checking account #22	B	Interest	K	T					

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(See Columns B1 and D4)

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35. Vanguard 500 Index Admiral #57 (SEP IRA)	A	Dividend	L	T	Buy	05/29/19	J		
36.									
37. Apple Inc. common	B	Dividend	M	T					
38.									
39.									
40.									
41. Vanguard 500 Index Admiral Shares (IRA) 2	D	Dividend	O	T					
42. Int. in Southgate Land Dev. of Vero Beach, FL LLC		None	N	W					
43. Vanguard Federal Money Market Acct. 2	A	Interest	K	T					
44.									
45.									
46. Interest in Four Star Garfield LLC (owns property in Vero Beach Fla.)	C	Rent	P1	W					
47.									
48. Vanguard 500 Index Fund Admiral shares 2	D	Dividend	N	T					
49.									
50.									
51.									

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(See Columns B1 and D4)

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52.									
53. SNAP		None	J	T					
54.									
55.									
56. Netflix		None	L	T					
57.									
58.									
59. Vanguard money market fund #43	A	Dividend	J	T					
60. Vanguard Total Stock Market Index Fund Admiral Shares	D	Dividend	O	T					
61. ECH (Chile Index Fund)--IRA	A	Dividend			Sold	07/05/19	J	C	
62.									
63. Vanguard emerging markets fund--IRA	A	Dividend			Sold	07/08/19	K	C	
64. Vanguard Developed Market Index Admiral IRA	C	Dividend	M	T	Buy	07/18/19	M		
65.									
66. PNC checking account #669	A	Interest	L	T					
67.									
68.									

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(See Columns B1 and D4)

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05/08/2020

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

Lines 11 and 14 correspond to LearningQuest section 529 plans. The funds in these plans are invested in index portfolios. The index portfolios are composed of stocks and bonds. Therefore, the index portfolios produce income in the form of dividends, interest, and capital gains. The statements I receive from LearningQuest do not show amounts of dividends, interest, or capital gains. Nor do the statements show amounts distributed. Rather, the statements show the value of the index portfolios over time. In the absence of information about income, I have calculated the income during the reporting period in column B(1) by subtracting the value of each index portfolio at the beginning of the reporting period from the value of the portfolio at the end of the reporting period.

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Name of Person Reporting

Morrison, Richard T.

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05/08/2020

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/ **Richard T. Morrison**

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