

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2020

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 04/16/2021
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	6. Reporting Period 01/01/2020 to 12/31/2020
	5b. ☐ Amended Report	
7. Chambers or Office Address United States Tax Court 400 2nd 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. Partner--JAME-A Joint Venture	One half 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.)

DATE

PARTIES AND TERMS

1.	
2.	
3.	

FINANCIAL DISCLOSURE REPORT

Page 2 of 8

Name of Person Reporting

Vasquez, Juan F.

Date of Report

04/16/2021

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. 2020	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. 2020	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.	Houston TSCPA Society	1/5 - 1/7/2020	Sugar Land, Texas	Speaker	Reimbursed for transportation, meals and lodging.
2.					
3.					
4.					
5.					

Name of Person Reporting	Date of Report
Vasquez, Juan F.	04/16/2021

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. Condo--1/2 owner--Breckenridge, CO	E	Rent	N	R	Buy	08/19/20	L		Martin & Evelyn Brennan
2. Morgan Stanley (formerly Dean Witter)-- IRA									
3. -Morgan Stanley U.S. Government Sec Tr A (USGAX) (formerly Sec Tr D)	A	Dividend	J	T					
4. -Invesco Comstock A (ACSTX) (formerly Invesco Y)	A	Dividend	J	T					
5. -MSIF Capital Growth Inst. (MSEGX) (formerly MSEQX)	A	Dividend	J	T					
6. -MSIFT Discovery A (MACGX) (formerly MSIF Tr Cap Growth Inst. MPEGX)	A	Dividend	J	T					
7. -MSIF Active Intl Allocatin A (MSIBX) (formerly MSACX)	A	Dividend	J	T					
8. -Blackrock Low Dur Bd Inv Svc (BLDAX) (formerly BFMSX)	A	Dividend	J	T					
9. -E V Income Fund of Boston A (EVIBX) (formerly EIBIX)	A	Dividend	J	T					
10. -Western Asset Core Plus Bd Fi (WAPAX) (formerly WACPX)	A	Dividend	J	T					
11. -Invesco VK Small Cap Value Y (VSCAX) (formerly 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. Invesco Tech. Sector A (ITYAX) (formerly IFOAX)	A	Dividend	J	T					
15. MSIF Growth A (MSEGX) (formerly Morgan Stanley Focus Growth Fund A)	A	Dividend	J	T					
16. -Invesco Diverified Dividend A (LCEAX)	A	Dividend	J	T					
17. Prudential Whole Life	A	Dividend	J	V					

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

FINANCIAL DISCLOSURE REPORT

Page 5 of 8

Name of Person Reporting

Vasquez, Juan F.

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04/16/2021

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☐ 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)	C	Dividend	J	T					
23. -AST Hotchkis & Wiley LCV (formerly AST Large-Cap Value)	A	Dividend	J	T					
24. -SP US Emerging Growth	C	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)	B	Dividend	K	T					
29. Prudential Variable Life									
30. -PSF Government Money Market	C	Interest	J	T					
31. -AST Loomis Sayless LC Gro (formerly AST Marsico Capital Grth)	A	Dividend	J	T					
32. -SP US Emerging Growth	C	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: (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 8

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Vasquez, Juan F.

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04/16/2021

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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-Aggressive Risk	A	Dividend	J	T					
38. Morgan Stanley 529 College Savings #3, Age Based-Aggressive Risk	A	Dividend	J	T					
39. Carnival Cruise Line (CCL)	A	Dividend	J	T					
40. Morgan Stanley 529 College Savings #4, Age Based-Aggressive Risk	A	Dividend	J	T					
41. Morgan Stanley 529 College Savings #5, Age Based-Aggressive Risk	A	Dividend	J	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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FINANCIAL DISCLOSURE REPORT

Page 7 of 8

Name of Person Reporting

Vasquez, Juan F.

Date of Report

04/16/2021

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

VII. INVESTMENTS & TRUSTS:

1. (M) (R) Method Cost: Date of purchase: 9/84, Amount: \$63,333--1/3 owner; Date of purchase: 8/19/20, Amount: \$75,000--additional 1/6 undivided interest purchased, thereby increasing our interest in the condo from 1/3 to 1/2.

17. (V) Other: Cash Surrender Value.

18. (V) Other: Cash Surrender Value.

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

29. (V) Other: Cash Surrender Value.

35. (V) Other: Cash Surrender Value.

FINANCIAL DISCLOSURE REPORT

Page 8 of 8

Name of Person Reporting

Vasquez, Juan F.

Date of Report

04/16/2021

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
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Washington, D.C. 20544