

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) Gale, Joseph H.	2. Court or Organization U.S. Tax Court	3. Date of Report 07/19/2021
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Judge - Active	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2020 to 12/31/2020
7. Chambers or Office Address U.S. 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. Trustee	Trust #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.		
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.	
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.				

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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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Name of Person Reporting

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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. Vertex Pharmaceuticals, Inc. common stock		None	N	T					
2. Wells Fargo & Co. New common stock	A	Dividend	J	T	Buy	01/24/20	K		
3.					Sold (part)	12/30/20	J	A	
4. Intel Corp. common stock	C	Dividend	M	T					
5. Cisco Systems, Inc. common stock	C	Dividend	M	T					
6. Trust #1									
7. - Rental Property #1, Smithfield, VA - \$225,600	E	Rent	M	S					
8. - Rental Property #2, Smithfield, VA - \$220,000	E	Rent	M	S					
9. - AMECX mutual fund	B	Dividend	L	T					
10. - Rental property #3, Smithfield, VA \$388,700	E	Rent	N	S					
11. Chevron Corp. common stock	D	Dividend	L	T					
12. Teradata Corp DEL common stock		None	J	T					
13. Invesco Van Kampen Hi Yield Mun. Fund Class A mut. fund	A	Int./Div.	J	T					
14. Achillion Pharma Inc. common stock		None			Redeemed	01/29/20	J	A	See Note 1
15. Apple Inc. common stock	E	Dividend	P1	T					
16. Exxon Mobil Corp. common stock	C	Dividend	L	T					
17. Inherited IRA-Charles Schwab & Co., Inc.									

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	

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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)
18. - Achillion Pharma Inc. common stock		None			Redeemed	01/29/20	J	A	See Note 1
19. - T-Mobile U.S. Inc. common stock	A	Dividend	L	T		04/01/20	K	A	See Note 2
20. - Alibaba Group Hldg FADR		None	L	T	Sold (part)	07/29/20	J	B	
21. - Amazon Com. Inc. common stock		None	P1	T	Sold (part)	07/23/20	L	E	
22.					Sold (part)	07/23/20	L	F	
23.					Sold (part)	07/23/20	L	F	
24.					Sold (part)	07/23/20	M	G	
25.					Buy	07/24/20	N		
26. - Bank of America Corp. common stock	A	Dividend	J	T	Buy	07/01/20	J		
27.					Buy	07/24/20	J		
28. - Chevron Corp. common stock	C	Dividend	L	T	Buy	01/23/20	J		
29. - Cisco Systems Inc. common stock	D	Dividend	N	T					
30. - Exxon Mobil Corp. common stock	A	Dividend	J	T	Buy	08/27/20	J		
31. - Facebook Inc. Class A common stock		None	M	T	Buy	01/31/20	J		
32. - Fire Eye Inc. common stock		None	K	T					
33. - Gilead Sciences Inc. common stock	A	Dividend	K	T					
34. - GoPro Inc. common stock		None	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)
35. - Sprint Corp. common stock		None			Merged (with line 19)	04/01/20			See Note 2
36. - Schwab Value Advantage money market fund	D	Dividend	J	T	Buy	01/06/20	J		
37.					Sold (part)	01/22/20	J		
38.					Buy	01/24/20	J		
39.					Buy	02/03/20	J		
40.					Buy	03/04/20	J		
41.					Buy	04/01/20	J		
42.					Buy	04/07/20	J		
43.					Buy	04/27/20	J		
44.					Sold (part)	05/18/20	J		
45.					Buy	06/03/20	J		
46.					Buy	06/15/20	J		
47.					Sold (part)	07/01/20	J		
48.					Buy	07/30/20	J		
49.					Sold (part)	08/21/20	J		
50.					Buy	09/14/20	J		
51.					Buy	09/30/20	J		

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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☐ NONE (No reportable income, assets, or transactions.)

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52.					Sold (part)	11/06/20	J		
53.					Buy	11/09/20	J		
54.					Buy	12/02/20	J		
55.					Buy	12/11/20	J		
56.					Buy	12/28/20	J		
57. - Wells Fargo & Co. common stock	A	Dividend	J	T	Buy	01/23/20	J		
58.					Buy	11/06/20	J		
59. Truist Financial Corp. common stock	B	Dividend	J	T	Sold (part)	12/23/20	J	C	
60. Gilead Sciences Inc. common stock	B	Dividend	K	T					
61. Imperial TOB Gp PLC ADRF common stock	A	Dividend			Sold	12/15/20	J	A	
62. Medtronic Inc. common stock	A	Dividend	K	T					
63. Sprint Corp. common stock		None			Merged (with line 64)	04/01/20			See Note 2
64. T-Mobile U.S. Inc. common stock	A	Dividend	J	T		04/01/20	J	A	See Note 2
65. Invesco High Yield Fund Class A mutual fund		None	J	T	Sold (part)	12/10/20	J	A	
66. American Fund Europacific mutual fund	A	Dividend	K	T	Sold (part)	11/23/20	J	A	
67. American Fund Income Fund mutual fund	A	Dividend	J	T					
68. Charles Schwab & Co. Roth IRA									

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
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69. - Amazon Com. Inc. common stock		None	K	T					
70. - Schwab Value Advantage money market fund	A	Dividend	J	T					
71. Charles Schwab & Co. Inherited IRA									
72. - Citigroup Inc. subordinated notes	A	Interest	J	T					
73. - AT&T Inc. common stock	B	Dividend	K	T					
74. - Bank of America Corp. common stock	A	Dividend	J	T	Buy	08/04/20	J		
75.					Buy	09/28/20	J		
76. - Facebook Inc. Class A common stock		None	L	T	Buy	01/30/20	J		
77.					Buy	06/30/20	J		
78. - Schwab Value Advantage money market fund	A	Dividend	J	T	Buy	01/16/20	J		
79.					Sold (part)	01/30/20	J		
80.					Buy	02/04/20	J		
81.					Buy	03/30/20	J		
82.					Buy	05/01/20	J		
83.					Buy	05/04/20	J		
84.					Sold (part)	06/29/20	J		
85.					Buy	11/02/20	J		

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86.					Buy	11/03/20	J		
87.					Buy	12/28/20	J		
88. Charles Schwab & Co. Rollover IRA									
89. - Bank of America common stock	A	Dividend	J	T	Buy	08/21/20	J		
90. - Fire Eye Inc. common stock		None	J	T					
91. - Amazon Com. Inc. common stock		None	M	T					
92. - Schwab Value Advantage money market fund	A	Dividend			Sold (part)	01/02/20	L		
93.					Buy	01/16/20	J		
94.					Sold	07/21/20	J		
95. British American Tobacco common stock	A	Dividend			Sold	12/16/20	J	A	
96. Corteva, Inc. common stock	A	Dividend	J	T					
97. Dow Inc. common stock	C	Dividend	L	T					See Note 3
98. Dupont De Nemours common stock	A	Dividend			Buy	01/30/20	J		
99.					Sold	12/15/20	K	D	
100. FRDPX mutual fund	A	Dividend	J	T	Sold (part)	12/17/20	J	D	
101. Schwab Value Advantage money market fund	D	Dividend			Buy	01/03/20	J		
102.					Buy	01/16/20	J		

1 Income Gain Codes: (See Columns B1 and D4)	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	B =\$1,001 - \$2,500 G =\$100,001 - \$1,000,000 K =\$15,001 - \$50,000 O =\$500,001 - \$1,000,000	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	D =\$5,001 - \$15,000 H2 =More than \$5,000,000 M =\$100,001 - \$250,000 P2 =\$5,000,001 - \$25,000,000	E =\$15,001 - \$50,000
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3 Value Method Codes (See Column C2)					

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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)
103.					Sold	01/30/20	J		

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

Part VII. Investments and Trusts.

Note 1: On 1/29/20, the Achillion Pharma Inc. common stock was redeemed in a merger with Alexion Pharmaceuticals, Inc. for a cash payment and certain "contingent value rights" with no ascertainable market value.

Note 2: On 4/1/20, Sprint Corp. merged with T-Mobile U.S. Inc., and Sprint Corp. shares were redeemed for T-Mobile U.S. Inc. shares, generating a cash payment in lieu of fractional shares for a gain of "A".

Note 3: A portion of the Dow, Inc. common stock held was inadvertently omitted from the Financial Disclosure Report for 2019.

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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/ Joseph H. Gale**

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