

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) Weiler, Christian N.	2. Court or Organization United States Tax Court	3. Date of Report 04/20/2021
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Tax Court 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 400 Second Street, NW Washington, D.C. 20001		
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.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. Member	Weiler & Rees, LLC (a law firm)
2.	
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. 2017	Membership Operating Agreement for Weiler & Rees, LLC
2.	
3.	

FINANCIAL DISCLOSURE REPORT

Page 2 of 7

Name of Person Reporting

Weiler, Christian N.

Date of Report

04/20/2021

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	self-employment earnings as an attorney with the law firm of Weiler & Rees earned prior to my judicial confirmation	\$201,699.00
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-employment income as part-time bookkeeper/accountant
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.				

FINANCIAL DISCLOSURE REPORT
Page 3 of 7

Name of Person Reporting	Date of Report
Weiler, Christian N.	04/20/2021

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.	Chase Bank	credit card debt	J
2.			
3.			
4.			
5.			

FINANCIAL DISCLOSURE REPORT

Page 4 of 7

Name of Person Reporting

Weiler, Christian N.

Date of Report

04/20/2021

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. Louisiana 529 College Saving Plans (HEADER)									
2. Louisiana 529 College Savings Plan - Vanguard Small Cap Index Fund		None	J	T					
3. Louisiana 529 College Savings Plan - Vanguard Large Cap Index Fund		None	J	T					
4. Louisiana 529 Savings Plan - Vanguard Age Based Growth Track Fund		None	J	T					
5. Louisiana 529 Colleve Savings Plan Vanguard Total Int. Stock Index Fd		None	J	T					
6. Louisiana 529 College Savings Plan - Vanguard Mid Cap Index Fund		None	J	T					
7. Weiler & Rees 401k account, (see below for investment details) HEADER									
8. 401k investment: IJH - ETF		None	L	T					
9. 401k investment: IGM - ETF		None	K	T					
10. 401k investment: AKREX mutual fund	A	Dividend			Sold	12/24/20	K	A	
11. 401k investment: OAKMX mutual fund	A	Dividend			Sold	07/13/20	J	C	
12. 401k investment: SERX mutual fund	A	Dividend			Sold	12/24/20	K	D	
13. Investments with Dardis Couvillon Assoc., LPL Financials (HEADER)									
14. with investments in: ABALX, an American Mutual Fund	A	Dividend	K	T					
15. with investments in: AFTEX, an American Mutual Fund	A	Dividend	J	T					
16. with investments in: AEPGX, an American Mutual Fund	A	Dividend	J	T					
17. with investments in: ANCFX, an American Mutual Fund	A	Dividend	K	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 5 of 7

Name of Person Reporting

Weiler, Christian N.

Date of Report

04/20/2021

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. with investments in: AGTHX, an American Mutual Fund	A	Dividend	K	T					
19. with investments in: AMECX, an American Mutual Fund	A	Dividend	J	T					
20. with investments in: AIVSX, an American Mutual Fund	A	Dividend	J	T					
21. with investments in: ANWPX, an American Mutual Fund	A	Dividend	K	T					
22. with investments in: NEWFX, an American Mutual Fund	A	Dividend	J	T					
23. with investments in: SMCWX, an American Mutual Fund	A	Dividend	J	T					
24. Iberia Bank - Checking Account		None	J	T					
25. Chase Bank - Savings Accounts	A	Interest	K	T					
26. Chase Bank - Checking Account		None	J	T					
27. Money Market Account with Schwab Investments, cash equivalent account	A	Interest	J	T					
28. Money market account with LPL Financial, cash equivalent account	A	Interest	J	T					
29.									

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 7

Name of Person Reporting

Weiler, Christian N.

Date of Report

04/20/2021

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

- For Part VII, Lines 2-6 and 8-12 the statements for these assets do not provide the income earned during the reporting period.

FINANCIAL DISCLOSURE REPORT

Page 7 of 7

Name of Person Reporting

Weiler, Christian N.

Date of Report

04/20/2021

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/ Christian N. Weiler**

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