

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2018

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) Halpern, James S.	2. Court or Organization U.S. Tax Court	3. Date of Report 07/12/2019
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Tax Court Judge -- senior status	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 01/01/2018 to 12/31/2018
	5b. ☐ Amended Report	
7. Chambers or Office Address Room 418 400 Second 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.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. Trustee	2005 B.1 Trust
2. Trustee	2005 B.2 Trust *See Section VIII
3. Employee	Adjunct Professor, Law School, George Washington University, Washington, D.C.
4. Director, Vice-President	Watergate South, Inc. (Residential Co-operative Corporation)
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.	
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. 2018	Law School, George Washington University, Washington, D.C. (teaching)	\$10,898.00
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. 2018	Self-employed attorney
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. Northwestern University	February 7, 2018	Chicago, IL	Speaker	Meals, Hotel, Transportation
2. California Lawyers Association	November 7-10, 2018	San Diego, CA	Speaker	Meals, Hotel, Transportation
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. U.S.A.A. Savings Bank	Credit card	J
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)	(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. 2005 B.1 Trust									
2. -- 45th St. LLC **See Section VIII	D	Rent	P1	W					
3. -- 57th St. LLC **See Section VIII	F	Rent	P1	W					
4. -- Madison No. 1 LLC **See Section VIII	E	Rent	P1	W					
5. -- S.L. Green Operating Partnership	F	Dividend	P1	W					
6. -- 57 Sofia LLC **See Section VIII	B	Rent	K	W					
7. -- 45 Anna LLC **See Section VIII	A	Rent	K	W					
8. Morg. Stan. BK N.A.--Cash/Money Acct.	A	Interest	J	T					
9. Berkshire Hathaway C1.B	A	Dividend	J	T					
10. QCSGX	A	Dividend	K	T	Buy	06/21/18	K		
11. FESGX	A	Dividend	L	T					
12. LCEVX	A	Dividend			Sold	06/21/18	L	B	
13. ASRCX	B	Dividend	L	T					
14. IARCX	A	Dividend			Sold	01/25/18	K	A	
15. LDLAX	D	Dividend	M	T	Redeemed (part)	12/11/18	M	A	
16. LUBAX	A	Dividend	M	T	Buy	12/10/18	L		
17. THICX	B	Dividend	M	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		

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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)	(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. TIBCX	B	Dividend	L	T					
19. NOICX	A	Dividend	K	T	Buy	01/23/18	K		
20. IRA									
21. --Morg. Stan. BK N.A.--Cash Money Acct.	A	Interest	J	T					
22. --FKIQX	A	Dividend	M	T	Buy	10/22/18	M		
23. --FCISX	D	Dividend			Sold	10/22/18	M	A	
24. --NEFZX	A	Dividend	M	T	Buy	06/18/18	M		
25. --BDLAX	A	Dividend	L	T	Buy	01/25/18	L		
26. --NECZX	C	Dividend			Redeemed (part)	06/12/18	M	A	
27. --IARCX	A	Dividend			Sold	01/25/18	K	A	
28. --NOICX	A	Dividend	K	T	Buy	01/25/18	K		
29. --PONCX	B	Dividend	K	T					
30. --PRHCX	D	Dividend			Sold	01/25/18	M	A	
31. TIAA-CREF Retirement Fund (Traditional)	C	Dividend	M	T	Buy	12/28/18	J		
32. TIAA-CREF Retirement Fund (Real Estate)	A	Dividend	J	T	Buy	12/28/18	J		
33. TIAA-CREF Retirement Fund (T-C Bond Plus - Inst)	C	Dividend	K	T	Buy	12/28/18	J		
34. TIAA-CREF Retirement Fund (T-C Gr, Inc. - Inst)	C	Dividend	L	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	

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	(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)
35. TIAA-CREF Retirement Fund (T-C Lg Cap Val - Inst)	C	Dividend	L	T					
36. TIAA-CREF Retirement Fund (T-C Lg Cap GR - Inst)	D	Dividend	L	T	Buy	01/24/18	L		
37. TIAA-CREF Retirement Fund (T-C Intl. Eq - Inst)	D	Dividend	L	T	Buy	01/24/18	M		
38. Sentinel Small Company Fund	B	Dividend	K	T					
39. SEP									
40. --Morg. Stan. BK N.A.--Cash/Money Acct.	A	Interest	M	T					
41. --NEFZX	D	Dividend	M	T	Buy	06/12/18	M		
42. --NECZX	A	Dividend		T	Redeemed (part)	06/12/18	M	A	
43. --FCISX	C	Dividend			Sold	10/22/18	L	A	
44. --CWGCX	B	Dividend	J	T	Redeemed (part)	01/11/18	L	D	
45. --GWGFX	B	Dividend	M	T	Buy	01/11/18	L		
46. --TIBCX	A	Dividend	K	T					
47. --PONCX	B	Dividend	L	T					
48. --PBHAX	C	Dividend			Sold	01/25/18	L	A	
49. --LCEVX	A	Dividend			Sold	06/21/18	K	A	
50. --LDLAX	A	Dividend	K	T					
51. --PONCX	A	Dividend	M	T	Buy	01/25/18	M		

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
2 Value Codes (See Columns C1 and D3)	Q =Appraisal U =Book Value	R =Cost (Real Estate Only) V =Other	S =Assessment W =Estimated	T =Cash Market	
3 Value Method Codes (See Column C2)					

VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

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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				
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	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)
52. --QASCX	A	Dividend	K	T	Buy	06/21/18	K		
53. --FKIQX	A	Dividend	L	T	Buy	10/22/18	L		

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

*2005 B.2 Trust (unfunded trust).

**New York City real estate investment.

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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/ **James S. Halpern**

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