

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) Halpern, James S.	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) U.S. Tax Court Judge -- senior status	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 Room 234 400 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. Director, Vice-President	Watergate South, Inc. (Residential Co-operative Corporation)
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.	
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. 2020	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.				
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.)*

<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
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.)*

<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1. U.S.A.A. Savings Bank	Credit card	J
2. Chase Bank	Credit card	J
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	O	W					
3. -- 57th St. LLC **See Section VIII	F	Rent	O	W					
4. -- Madison No. 1 LLC **See Section VIII	E	Rent	O	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. BRK'B	A	Dividend	J	T					
10. RKJ	A	Dividend	J	T	Buy	08/06/20	J		
11. DWAS	A	Dividend	L	T	Buy	12/09/20	L		
12. IAU	A	Dividend	M	T	Buy	06/01/20	M		
13. ASRAX	C	Dividend			Sold	06/03/20	M	A	
14. DDVCX	A	Dividend	K	T					
15. QCSCX	A	Dividend	L	T	Buy	12/09/20	L		
16. SGENX	A	Dividend	K	T					
17. FESOX	A	Dividend	K	T					

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)					

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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)	(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. HGICX	A	Dividend	M	T	Buy	03/27/20	M		
19. HGICX	A	Dividend	M	T	Buy (add'l)	04/28/20	M		
20. LALDX	D	Dividend	N	T					
21. LUBAX	A	Dividend	L	T	Buy	06/01/20	L		
22. LUBAX	A	Dividend			Sold (part)	12/01/20	L	A	
23. SAGWX	A	Dividend	M	T	Buy	11/27/20	M		
24. THIFX	C	Dividend			Sold	03/30/20	M	A	
25. THICX	B	Dividend			Sold	03/30/20	K	A	
26. NOICX	A	Dividend	K	T					
27. PCKCX	A	Dividend	L	T	Buy	12/19/20	L		
28. TSIAX	A	Dividend	M	T	Buy	03/27/20	M		
29. TSICX	A	Dividend	K	T	Buy	03/27/20	K		
30. IRA									
31. --Morg. Stan. BK N.A.--Cash Money Acct.	A	Interest	J	T					
32. --FKIQX	A	Dividend	M	T					
33. --NEFZX	A	Dividend	M	T					
34. --BDLAX	A	Dividend	L	T					

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)					

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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				
	(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. --NOICX	A	Dividend	K	T					
36. --PONAX	A	Dividend	K	T					
37. --LUBAX	A	Dividend	J	T					
38. TIAA-CREF Retirement Fund (Traditional)	C	Dividend	M	T					
39. TIAA-CREF Retirement Fund (Real Estate)	A	Dividend	K	T					
40. TIAA-CREF Retirement Fund (T-C Bond Plus - Inst)	C	Dividend	K	T					
41. TIAA-CREF Retirement Fund (T-C Gr, Inc. - Inst)	C	Dividend	M	T					
42. TIAA-CREF Retirement Fund (T-C Lg Cap Val - Inst)	C	Dividend	L	T					
43. TIAA-CREF Retirement Fund (T-C Lg Cap GR - Inst)	D	Dividend	M	T					
44. TIAA-CREF Retirement Fund (T-C Intl. Eq - Inst)	D	Dividend	M	T					
45. Sentinel Small Company Fund	B	Dividend	K	T					
46. SEP									
47. --Morg. Stan. BK N.A.--Cash/Money Acct.	A	Interest	M	T					
48. --PIZ	A	Dividend	K	T	Buy	01/27/20	K		
49. --PDP	A	Dividend	K	T	Buy	01/27/20	K		
50. --DWAS	A	Dividend	K	T	Buy	01/27/20	K		
51. --CWGIX	A	Dividend	M	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
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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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52. --MCDVX	A	Dividend	M	T	Buy	01/27/20	M		
53. --NEFZX	D	Dividend	M	T					
54. --GWGFX	B	Dividend			Merged (with line 51)	06/15/20	M		
55. --PONCX	C	Dividend	L	T					
56. --LUBAX	D	Dividend			Sold	01/24/20	M	A	
57. --QASCX	A	Dividend	K	T					
58. --DDVCX	A	Dividend	J	T					
59. --FESOX	A	Dividend	J	T					
60. --LALDX	A	Dividend	K	T					
61. --PONAX	B	Dividend	L	T					
62. --QCSCX	A	Dividend	J	T					
63. --FKIQX	D	Dividend	M	T					
64. --HGICX	A	Dividend	K	T	Buy	03/03/20	K		
65. --LIDAX	A	Dividend	K	T	Buy	01/24/20	K		

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