

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2015

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) PANUTHOS, PETER J.	2. Court or Organization U.S. TAX COURT	3. Date of Report 08/22/2016
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) CHIEF SPECIAL TRIAL JUDGE	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☒ Amended Report	6. Reporting Period 01/01/2015 to 12/31/2015
7. Chambers or Office Address 400 SECOND ST., N.W., WASH., 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.		
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. Fall 2015	UDC Law School - Teaching	\$2,250.00
2. Spr 2015	Georgetown University Law School - Teaching	\$3,000.00
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. 2015	Self-employed Writer
2. 2015	Professor - Univ. of Delaware
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. Tax Court of Canada	4/23 - 4/24	Toronto, Canada	Representative for USTC at Retirement of Justice Gerald Ripp	Reimbursement for travel, meals & lodging
2. American Bar Association (ABA)	9/17 - 9/19	Chicago, IL	Speaker	Reimbursement for travel, meals & lodging
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.	JP Morgan Chase Bank	Mortgage on Rental Property--W. Babylon, N.Y	M
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) 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. Fed. Choice Savings Account	A	Interest	L	T					
2. Sun Trust Money Market, Wash., D.C.	A	Interest	K	T					
3. Wells Fargo Bank., Sav. Acct., Wash., D.C.	A	Interest	K	T					
4. Sun Trust Checking Account, Wash., D.C.	A	Interest	J	T					
5. Wells Fargo Bank, checking acct. Wash. DC	A	Interest	J	T					
6. Westwood Rochester Co. (partnership)	C	Interest	K	T					
7. Westgate Barrington (partnership)	D	Interest	K	T					
8. West Brookside (partnership)	D	Interest	K	T					
9. Lippett Escondido Trust	B	Interest	J	W					
10. Rental Property-W. Babylon, NY	E	Rent	N	W					
11. Midland Nat. Life	B	Interest	K	T					
12. (H) (P-IRA)									
13. Nuveen Preferred Securities I	A	Dividend	J	T					
14. Credit Suisse Commodity Ret.	A	Dividend	K	T	Sold (part)	03/17/15	K	A	
15. (H) (P Reg. Acct.)									
16. DFA Emerging Markets Core Equity I	A	Dividend	K	T					
17. DFA Intl Core Equity I	A	Dividend	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 = \$250,000.01 - \$500,000.00	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 \$5,000,000	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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☐ 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. DFA U.S. Core Equity I I	A	Dividend	K	T					
19. Fidelity Money Market	A	Dividend	K	T					
20. Nuveen Preferred Securities	A	Dividend	K	T					
21. iShares Russell 3000 Index	A	Dividend	J	T					(See Part VIII)
22. PIMCO High Yield Instl	A	Dividend	J	T					
23. PIMCO Unconstrained Bond Inst	A	Dividend	J	T					
24. Vanguard Inflation-Protected	A	Dividend	J	T					
25. Vanguard Short Term T/E Adm	A	Dividend			Sold	04/09/15	K	A	
26. Credit Suisse Commodity Ret. Strat Co.	A	Dividend	K	T	Buy (add'l)	12/04/15	J		
27. DFA Commodity Strategy Port	A	Dividend	K	T	Buy	10/04/15	K		
28. DFA Global RE Sec.	A	Dividend	K	T					(See Part VIII - #1)
29. PIMCO Inc. Financial Inst.	A	Dividend	K	T	Buy	10/04/15	K		
30. JP Morgan Chase Alerian MLP Index	A	Dividend	K	T	Buy	10/04/15	K		
31. (H) (J-IRA)									
32. Nuveen Preferred Securities I	A	Dividend	J	T					
33. Credit Suisse Commodity Ret. Strat Co.	A	Dividend	J	T					
34. (H) (J-Reg. Acct.)									

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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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35. DFA Emerging Markets Core Equity I	B	Dividend	K	T					
36. DFA U.S. Core Equity I I	A	Dividend	L	T					
37. PIMCO High Yield Instl	B	Dividend	K	T					
38. DFA Intl Core Equity I	B	Dividend	L	T					
39. Credit Suisse Commodity Return Strat Co	A	Dividend	J	T					
40. Fidelity Cash Reserves	A	Dividend	J	T					
41. DFA Global RE Sec.	A	Dividend	K	T					
42. DFA Commodity Strategy	A	Dividend	K	T					
43. (H) (J Protected Acct.)									
44. i Shares Russell 2000 Index	A	Dividend	J	T					
45. DFA Intl Core Equity I	A	Dividend	L	T	Buy (add'l)	02/13/15	J		
46. DFA U.S. Core Equity I I	B	Dividend	L	T	Buy (add'l)	02/13/15	J		
47. i Shares MSCI EAFE Small Cap Index	A	Dividend	J	T					
48. Vanguard Inflation-Indexed Securities	A	Dividend	J	T					
49. PIMCO High Yield Instl	A	Dividend	K	T	Buy (add'l)	02/13/15	K		
50. DFA Emerging Markets Core Equity I	A	Dividend	K	T	Sold (part)	08/25/15	L	B	
51. Nuveen Preferred	A	Dividend	J	T	Buy (add'l)	04/09/15	J		

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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 \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
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52. DFA Global RE	B	Dividend	L	T					
53. Vanguard Total Bond Mkt.	A	Dividend	J	T					
54. Vanguard Short Term	A	Dividend	J	T					
55. Fidelity Tax-Free Money Market	A	Dividend	J	T					
56. PIMCO High Yield	A	Dividend	J	T	Buy (add'l)	04/09/15	J		
57. PIMCO Unconstrained	A	Dividend	J	T					
58. Credit Suisse Command Strategy	A	Dividend	J	T	Buy	04/09/15	J		
59. Nuveen Preferred Securities	A	Dividend	J	T	Buy	04/09/15	J		
60. PIMCO Income Inst.	A	Dividend	J	T	Buy	04/09/15	J		
61. (H) (S-Acct. Trust)									(See Part VIII - #2)
62. (H) (S-Joint Acct.)									
63. Credit Suisse Commodity Return Strat Co	A	Dividend	J	T					
64. DFA Intl Core Equity	A	Dividend	J	T					
65. DFA Core Equity	A	Dividend	J	T					
66. DFA Emerging Mkt. Core	A	Dividend	J	T					
67. Voya Global Real Estate I (formerly ING Global)	A	Dividend	J	T					(See Part VIII - #3)
68. PIMCO High Yield	A	Dividend	J	T					

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69. PIMCO Unconstrained Bond Inst	A	Dividend	J	T					
70. Vanguard Short Term Bd Mkt Idx	A	Dividend	J	T					(See Part VIII - #4)
71. Vanguard Total Bd Mkt Idx	A	Dividend			Sold	06/10/15	J	A	
72. Vanguard Inflation Protected	A	Dividend	J	T					
73. DFA Global RE	B	Dividend	J	T					
74. Admiral	A	Dividend	K	T					(See Part VIII - #4)
75. Real Estate, Dunellon, FL		None	J	W					

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

1. #27 - 2014 report (#32) - DFA Global RE Sec, reported as item #32 on 2014 report should have been included as a reg. account item (rather than an IRA item). Should have been reported immediately following #27. It has now been added as #27 on this report.
2. #60 - 2014 report (#s 63-75) omitted because these items belong to individual who is no longer a dependent. Item will be deleted on next report.
3. #66 - 2014 report (#81) should have reported partial sale.
4. #69 & #73 - 2014 report (#88 should have been listed as part of item #84 "Vanguard Short Term Bd Mkt Idx - Admiral"). This item will be deleted from the next year's report and incorporated as described herein.

Explanation:

Part VII - Line 21 of the 2014 report listed "iShares Russell 3000 Index as "sold (part)". The 2015 report should have included the remaining holdings, however it was inadvertently omitted. This amended report includes this holding at Line 21.

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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/ **PETER J. PANUTHOS**

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