

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) PANUTHOS, PETER J.	2. Court or Organization U.S. TAX COURT	3. Date of Report 06/08/2021
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) SPECIAL TRIAL 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 St., NW. 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.		
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.		

FINANCIAL DISCLOSURE REPORT

Page 2 of 8

Name of Person Reporting

PANUTHOS, PETER J.

Date of Report

06/08/2021

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. Spr 2020	Georgetown University Law School - Teaching	\$3,000.00
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-employed writer
2. 2020	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. American Bar Association (ABA)	01/30 - 02/02	Boca Raton, FL	Speaker	Reimbursement for travel, meals & lodging
2.				
3.				
4.				
5.				

Name of Person Reporting	Date of Report
PANUTHOS, PETER J.	06/08/2021

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. JP Morgan Chase Bank	Mortgage on Rental Property - W. Babylon, NY	M
2.		
3.		
4.		
5.		

FINANCIAL DISCLOSURE REPORT

Page 4 of 8

Name of Person Reporting

PANUTHOS, PETER J.

Date of Report

06/08/2021

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. 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	L	T					
5. Wells Fargo Bank, Checking Acct., Wash., D.C.	A	Interest	K	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	K	T					
14. Fidelity Floating Rate High Income	A	Dividend	J	T					
15. (H) (P Reg. Acct.)									
16. DFA U.S. Core Equity 1 I	A	Dividend	K	T					
17. Fidelity Money Market	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 =\$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)
18. iShares Russell 3000 Index	A	Dividend	J	T	Sold (part)	10/07/20	J	A	
19. DFA Global RE Sec.	A	Dividend	K	T					
20. DFA Emerging Markets Portfolio	A	Dividend	K	T					
21. Fidelity Floating Rate High Income	A	Dividend			Sold	01/03/20	J	A	
22. Fidelity Floating Rate High Income	A	Dividend	J	T	Buy	04/13/20	J		
23. Fidelity High Income	A	Dividend			Sold	07/09/20	J	A	
24. (H) (J-IRA)									
25. Nuveen Preferred Securities I	A	Dividend	J	T					
26. Fidelity Floating Rate High Income	A	Dividend	J	T					
27. (H) (J-Reg. Acct.)									
28. DFA U.S. Core Equity I	A	Dividend	L	T					
29. DFA U.S. Core Equity I	B	Dividend	L	T					
30. Fidelity Cash Reserves	A	Dividend	J	T					
31. Nuveen Preferred Securities I	A	Dividend	J	T					
32. Fidelity Floating Rate High Income	A	Dividend	J	T	Buy	09/15/20	L		
33. (H) (J Protected Acct.)									
34. iShares Russell 2000 Index	A	Dividend	J	T					

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

FINANCIAL DISCLOSURE REPORT

Page 6 of 8

Name of Person Reporting

PANUTHOS, PETER J.

Date of Report

06/08/2021

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)
35. DFA Int'l Core Equity I	A	Dividend	L	T					
36. DFA U.S. Core Equity 1 I	B	Dividend	L	T					
37. iShares MSCI EAFE Small Cap Index	A	Dividend	J	T					
38. DFA Emerging Markets Core Equity I	A	Dividend	K	T					
39. Nuveen Preferred	A	Dividend	J	T					
40. DFA Global RE	B	Dividend			Sold	04/29/20	L	C	
41. Fidelity Floating Rate High Income	A	Dividend	J	T					
42. Fidelity Floating Rate High Income	A	Dividend	J	T	Sold (part)	12/30/20	K	B	
43. PIMCO Income Inst.	A	Dividend	J	T					
44. Vanguard High Yield Corp. Adm.	A	Dividend	K	T					
45. Vanguard Dev. Markets In. Adm.	A	Dividend	M	T					
46. DFA Int. Vector Equity Port	A	Dividend	M	T					
47. Fidelity Inflation Prot. Bd Index Fund	B	Dividend			Sold	09/14/20	K	B	
48. Fidelity Limited Term Muni Income	A	Dividend			Sold	04/13/20	J	A	
49. Fidelity Treasury Money Market Fund	A	Dividend	J	T					
50. Real Estate, Dunellon, FL		None	J	W					

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 7 of 8

Name of Person Reporting

PANUTHOS, PETER J.

Date of Report

06/08/2021

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

FINANCIAL DISCLOSURE REPORT

Page 8 of 8

Name of Person Reporting

PANUTHOS, PETER J.

Date of Report

06/08/2021

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/ 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