

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2014

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) KURTZ, FRANK L.	2. Court or Organization BANKRUPTCY COURT E.D. WASHINGTON	3. Date of Report 07/29/2015
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. BANKRUPTCY JUDGE	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☒ Amended Report	6. Reporting Period 01/01/2014 to 12/31/2014
7. Chambers or Office Address U.S. BANKRUPTCY COURT 402 E. YAKIMA AVENUE SUITE 200 YAKIMA, WA 98901 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. Insert signature on last page.		

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. DIRECTOR	YAKIMA COUNTY VOLUNTEER ATTORNEY SERVICES
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.	
2.	
3.	

FINANCIAL DISCLOSURE REPORT

Page 2 of 6

Name of Person Reporting

KURTZ, FRANK L.

Date of Report

07/29/2015

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.)*

DATE	SOURCE AND TYPE	INCOME (yours, not spouse's)
1. 01/01/2014	WASHINGTON STATE DEPT OF RETIREMENT SYSTEMS-PENSION	\$24,963.00
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.)*

DATE	SOURCE AND TYPE
1.	
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.)*

SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1. NORTHWEST BANKRUPTCY INSTITUTE	04/24/2014-04/26/2014	SEATTLE, WA	SPEAKER AT SEMINAR	ROOM/FOOD/MILEAGE
2. BANKRUPTCY BAR ASSOCIATION	06/20/2014-06/21/2014	WINTHROP, WA	SPEAKER AT SEMINAR	ROOM/FOOD/MILEAGE
3. BANKRUPTCY BAR	10/03/2014	RICHLAND, WA	SPEAKER AT SEMINAR	CONFERENCE FEE
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 6

Name of Person Reporting

KURTZ, FRANK L.

Date of Report

07/29/2015

V. GIFTS. *(Includes those to spouse and dependent children; see pp. 28-31 of filing instructions.)*NONE *(No reportable gifts.)*SOURCEDESCRIPTIONVALUE

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.)*CREDITORDESCRIPTIONVALUE CODE

1.

2.

3.

4.

5.

FINANCIAL DISCLOSURE REPORT

Page 4 of 6

Name of Person Reporting

KURTZ, FRANK L.

Date of Report

07/29/2015

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. KEY BANK	A	Interest	L	T					
2. AMERICAN FUNDS: CAPITAL WORLD GROWN AND INCOME FUND	B	Dividend	L	T					
3. AMERICAN FUNDS: CAPITAL INCOME BUILDER FUND	B	Dividend	L	T					
4. AMERICAN FUNDS: INCOME FUND OF AMERICA	B	Dividend	L	T					
5. ALTA GAS LTD	A	Dividend	J	T	Buy	10/31/14	J		
6. CANADIAN RES LTD	A	Dividend	J	T	Buy	10/31/14	J		
7. TRANSALTA CORP	A	Dividend	J	T	Buy	10/31/14	J		
8. US BANK	A	Interest	K	T					
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									

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	
3. Value Method Codes	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
(See Column C2)	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
	U = Book Value	V = Other	W = Estimated		

FINANCIAL DISCLOSURE REPORT

Page 5 of 6

Name of Person Reporting

KURTZ, FRANK L.

Date of Report

07/29/2015

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

When I left my position as a judge on the Washington State Court of Appeals in 2005, I transferred some state retirement funds into an IRA. Thereafter my contact with that IRA was limited to reporting its existence and current value on my financial disclosure report. There were no subsequent contributions or distributions. Last year the broker who helped me establish the account contacted me for the purpose of encouraging me to purchase some stocks and he identified the source of funds for that purpose as an account at US Bank. This was an account established within the IRA for the purpose of depositing the IRA's dividends and interest. I surmise that the account had been established at US Bank in 2014, when my broker switched brokerage firms. Before 2014 the IRA's cash holdings were identified as Money Market-Prime Fund Daily Money Class. At any rate, I did not appreciate that the cash within the IRA was distinct and needed to be separately reported. On October 31, 2014, as recommended by my broker, I purchased 200 shares of ALTAGAS LTD stock, 200 shares of CANADIAN NATURAL RESOURCES LTD, and 200 shares of TRANSALTA CORP stock. On my Amended Financial Disclosure Report I amended subsection VII to correctly report these transactions. Finally I have amended subsection VI to delete the reference to Quicken Loans Inc because it concerns a mortgage on my home.

FINANCIAL DISCLOSURE REPORT

Page 6 of 6

Name of Person Reporting

KURTZ, FRANK L.

Date of Report

07/29/2015

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/ **FRANK L. KURTZ**

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