

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2016

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 07/28/2017
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 01/01/2016 to 12/31/2016
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 2016	UDC Law School - Teaching	\$2,250.00
2. Spr 2016	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. 2016	Self-employed Writer
2. 2016	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)	1/28 - 1/30	Los Angeles, CA	Speaker	Reimbursement for travel, meals & lodging
2. Bentley College	3/24/17	Boston, MA	Speaker	Reimbursement for travel
3. California Bar Association	10/26 - 10/28	San Diego, CA	Speaker	Reimbursement for travel, meals & lodging
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	K	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 (Suffolk Cty.)	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	Sold (part)	12/16/16	K	A	
14. Credit Suisse Commodity Ret.	A	Dividend	K	T					
15. (H) (P Reg. Acct.)									
16. DFA Emerging Markets Core Equity I	A	Dividend	K	T	Sold (part)	01/25/16	K	A	
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 = \$250,000.001 - \$500,000.000	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 \$5,000,000.000	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					
22. PIMCO High Yield Instl	A	Dividend	J	T	Sold (part)	01/25/16	K	B	
23. PIMCO Unconstrained Bond Inst	A	Dividend			Sold	07/11/16	J	B	
24. Vanguard Inflation-Protected	A	Dividend	J	T					
25. Credit Suisse Commodity Ret. Strat Co.	A	Dividend	K	T	Buy (add'l)	02/05/16	J		
26. DFA Commodity Strategy Port	A	Dividend	K	T					
27. DFA Global RE Sec.	A	Dividend	K	T					
28. PIMCO Inc. Financial Inst.	A	Dividend	K	T					
29. JP Morgan Chase Alerian MLP Index	A	Dividend	K	T	Sold (part)	02/05/16	J	A	
30. DFA Emerging Markets Portfolio	A	Dividend	K	T	Buy	01/25/16	K		
31. Vanguard High Yield Corp. Adm.	A	Dividend	K	T	Buy	01/25/16	K		
32. Credit Suisse Cushing	A	Dividend	J	T	Buy	02/05/16	J		
33. Credit Suisse Cushing	A	Dividend			Sold	11/11/16	J	A	
34. (H) (J-IRA)									

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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35. Nuveen Preferred Securities I	A	Dividend			Sold	12/15/16	J	A	
36. Credit Suisse Commodity Ret. Strat Co.	A	Dividend	J	T					
37. (H) (J-Reg. Acct.)									
38. DFA Emerging Markets [Core Equity I]	B	Dividend	K	T	Buy (add'l)	01/25/16	K		See Part VIII - #1
39. DFA U.S. Core Equity I I	A	Dividend	L	T					
40. PIMCO High Yield Instl	B	Dividend			Sold	04/18/16	K	A	
41. DFA Intl Core Equity I	B	Dividend	L	T					
42. Credit Suisse Commodity Return Strat Co	A	Dividend	J	T	Sold (part)	04/18/16	J	A	
43. Fidelity Cash Reserves	A	Dividend	J	T					
44. DFA Global RE Sec.	A	Dividend	K	T					
45. DFA Commodity Strategy	A	Dividend			Sold	01/25/16	J	A	
46. Vanguard Intermediate T/E	A	Dividend	K	T	Buy	05/24/16	K		
47. Vanguard Intermediate T/E	A	Dividend			Sold (part)	06/06/16	J	A	
48. Vanguard Ltd. Term T/E	A	Dividend	K	T	Buy	05/24/16	K		
49. Vanguard Ltd. Term T/E	A	Dividend	K	T	Sold (part)	10/11/16	J	A	
50. (H) (J Protected Acct.)									
51. i Shares Russell 2000 Index	A	Dividend	J	T					

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52. DFA Intl Core Equity I	A	Dividend	L	T					
53. DFA U.S. Core Equity I I	B	Dividend	L	T					
54. i Shares MSCI EAFE Small Cap Index	A	Dividend	J	T					
55. Vanguard Inflation-Indexed Securities	A	Dividend	J	T					
56. PIMCO High Yield Instl	A	Dividend			Sold	01/25/16	K	B	
57. DFA Emerging Markets Core Equity I	A	Dividend	K	T	Buy (add'l)	01/25/16	L		
58. Nuveen Preferred	A	Dividend	J	T					
59. DFA Global RE	B	Dividend	L	T					
60. Vanguard Total Bond Mkt.	A	Dividend	J	T					
61. Vanguard Short Term	A	Dividend	J	T	Sold (part)	05/23/16	L	B	
62. Fidelity Tax-Free Money Market	A	Dividend	J	T					
63. PIMCO High Yield	A	Dividend			Sold	01/25/16	K	B	
64. PIMCO Unconstrained	A	Dividend			Sold	05/23/16	J	A	
65. Credit Suisse Command Strategy	A	Dividend	J	T					
66. Nuveen Preferred Securities	A	Dividend			Sold	05/23/16	J	A	
67. PIMCO Income Inst.	A	Dividend	J	T					
68. Vanguard High-Yield Corp. Adm.	A	Dividend	K	T	Buy	01/25/16	K		

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69. Vanguard Dev. Markets Ind. Adm.	A	Dividend	M	T	Buy	02/05/16	M		
70. DFA Int. Vector Equity Port	A	Dividend	M	T	Buy	02/05/16	M		
71. Real Estate, Dunnellon, 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
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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

1. #38 - Improperly identified on 2015 report. Should have been reflected as DFA Emerging Markets.
2. 2015 report (#s 62-74) - securities belonging to [REDACTED] but jointly held. Upon [REDACTED] in July, [REDACTED] and I were removed as joint owners of the account.
3. Part VII, line 11 - "Midland Nat. Life" should be noted as a Whole Life policy. Information inadvertently omitted from original 2016 report.
4. Part VII, line 32 - "Credit Suisse Cushing" acquisition information added. Information inadvertently omitted from original 2016 report.
5. Part VII, line 71 - Real Estate in Dunellon, FL added. Information inadvertently omitted from original 2016 report.

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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