

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2018

*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) Copeland, Elizabeth A.	2. Court or Organization United States Tax Court	3. Date of Report 07/09/2019
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Tax Court Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2018 to 12/31/2018
7. Chambers or Office Address 400 Second Street, N.W. Suite 223 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. Partner	Strasburger & Price, LLP (withdrew on 10/10/18 prior to taking the bench)
2. Large Section Representative to the Board	State Bar of Texas (no reportable assets)
3. Co-Chair Pro Bono Subcommittee	SBOT Tax Section (ended June 2018, no reportable assets)
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. 2018	Strasburger & Price, LLP, payment of partner capital account balance and distributions for legal services rendered prior to taking the bench
2. 2012	Strasburger & Price, LLP 401k retirement savings plan administered by Wells Fargo
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. 2018	Strasburger & Price, LLP, Partner Distribution through 10/10/18	\$229,335.00
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. 2018	Harland Clarke Corp. Salary
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.	Diana Geis, Katy David, Carol Jendrzey, Suzanne Oliva, Patricia Quintana Perron, Nancy Ozuna	Reception & gift of glass candy bowl from female friends celebrating my investiture	\$550.00
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.			
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. USAA Federal Savings Bank--Cash Accounts	A	Interest	M	T					
2. USAA Agressive Growth Portfolio 529 Plan	A	Int./Div.	K	T					
3. Jefferson State Bank--cash account	A	Interest			Closed	09/27/18	L	A	
4. IBC Bank--cash accounts	A	Interest			Closed	06/11/18	J	A	
5. 401K #1									
6. --American Funds Trg Date 2030 R6 (RFETX)	E	Int./Div.	O	T					
7. --Delaware Small Cap Fund Instl (DEVIX)	A	Int./Div.	J	T					
8. --Goldman Sachs Growth Opp 1 (GGOIX)	A	Int./Div.	J	T					
9. --Dodge & Cox International Stock Fd (DODFX)	B	Int./Div.	J	T					
10. IRA #1									
11. --Morgan Stanley Cash Account	A	Interest	J	T					
12. --Coca Cola Co. (KO)	A	Dividend	J	T					
13. --Wilhelmina Int'l (WHLM)		None	J	T					
14. --American New Perspective A (ANWPX)	A	Int./Div.	K	T					
15. IRA #2									
16. --American Funds American Balanced Fund A (ABALX)	C	Int./Div.	K	T					
17. --American Funds Euro Pacific Growth Fund A (AEPGX)	A	Int./Div.	J	T					

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		

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	(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. --American Funds Fundamental Investors A (ANCFX)	A	Int./Div.	J	T					
19. --American Funds The Growth Fund of America A (AGTHX)	C	Int./Div.	K	T					
20. --American Funds Washington Mutual Investors Fund A (AWSHX)	C	Int./Div.	L	T					
21. IRA #3									
22. --American Funds The Income Fund of America A (AMECX)	A	Int./Div.	J	T					
23. --American Funds SMALLCAP World Fund A (SMCWX)	A	Int./Div.	J	T					
24. IRS #4 Investco American Franchise Class C (VAFCX)	A	Int./Div.	J	T					
25. Brokerage Account #1									
26. --American Funds The Bond Fund of America A (ABNDX)	A	Dividend	J	T					
27. --American Funds Capital World Growth and Income Fund A (CWGIX)	A	Dividend	J	T					
28. --American Funds The Growth Fund of America A (AGTHX)	B	Dividend	J	T					
29. --American Funds The New Economy Fund A (ANEFX)	C	Int./Div.	L	T					
30. --American Funds SMALLCAP World FundA (SMCWX)	A	Dividend	J	T					
31. --American Funds Washington Mutual Investors Fund A (AWSHX)	A	Dividend	J	T					
32. Mony Life Insurance Whole Life Case Surrender Value		None	L	T					
33. Mony Flexible Premium Variable Life									
34. --Mony EQ Mid Cap Value Managed Vol		None	J	T					

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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	
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. --Mony EQ PIMCO Ultra Short Bond Fund		None	J	T					
36. --Mony VIP Contrafund Fund		None	J	T					
37. --Mony AXA LgCap Grow Managed Vol		None	J	T					
38. 401K#2									
39. --T Rowe Price Retirement 2030 (TRRCX)	A	Int./Div.	M	T					
40. Coverdell Putnam Education Savings Accounts	A	Interest	J	T					
41. USAA Age Based Option: Aggressive Growth Portfolio 529 Plan	A	Int./Div.	J	T					
42. USAA Age Based Option: Conservative Portfolio 529 Plan	A	Int./Div.	J	T					
43. USAA Age Based Option: Very Conservative 529 Plan	A	Int./Div.	K	T					
44. Investment #1									
45. --USAA Money Market (USAXX)	A	Interest	J	T					
46. --I Shares Core S&P Total US Stock Market (ITOT)	A	Int./Div.	J	T					
47. --I Shares Core US Aggregate Bond ETF (AGG)	A	Int./Div.	J	T					
48. --I Shares TR Core Total MSCI Total (IXUS)	A	Int./Div.	J	T					
49. Investment #2									
50. --USAA Treasury Money Market (UATXX)	A	Interest	J	T					
51. --USAA Cornerstone Aggressive FD Retail (UCAGX)	A	Int./Div.	J	T					

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52. Investment #3									
53. --USAA Money Market (USAXX)	A	Interest	J	T					
54. --I Shares Core S&P Total US Stock Market ETF (ITOT)	A	Int./Div.	K	T					
55. --I Shares Core US Aggregate Bond ETF (AGG)	A	Int./Div.	K	T					
56. --I Shares TR Core Total MSCI Total (IXUS)	A	Int./Div.	J	T					
57. Suntrust Bank-Cash Accounts	A	Interest	J	T	Open	09/07/18	J		

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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of 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/ Elizabeth A. Copeland**

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