

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2017

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) Pugh, Cary D.	2. Court or Organization U.S. Tax Court	3. Date of Report 04/17/2018
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Judge - active	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2017 to 12/31/2017
7. Chambers or Office Address 400 Second St. NW Washington, DC 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. Attorney-in-fact	POA #1
2. Attorney-in-fact	POA #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.	

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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.)*

DATE	SOURCE AND TYPE	INCOME (yours, not spouse's)
1.		
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. Temple University School of Law	02/27/2017	Philadelphia, PA	Speaking at Law Schoool	transportation, food
2. TEI Education Fund	04/30/2017-05/02/2017	Seattle, WA	Speaking at tax conference	transportation, lodging, food
3. American Bar Association Section on Taxation	05/11/2017-05/13/2017	Washington, DC	Participating in tax conference	food
4. American Bar Association Section on Taxation	12/07/2017-12/09/2017	Las Vegas, NE	Speaking at tax conference	transportation, lodging, food
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.)*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.

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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. Suntrust Bank accounts	B	Interest	M	T					
2. 401(k)									
3. - Vanguard Retirement 2030	D	Dividend	N	T					
4. - Vanguard Institutional Index	C	Dividend	L	T					
5. - American Funds EuroPacific Growth	B	Dividend	K	T					
6. IRA #1									
7. - T Rowe Price Retirement 2030	A	Dividend	K	T					
8. IRA #2									
9. - Clearbridge Value Trust	A	Dividend	K	T					
10. - Miller Opportunity Trust	B	Dividend	J	T					
11. IRA #3									
12. - Integrity Growth & Income Fund	A	Dividend	J	T					
13. - Oppenheimer Equity Fund	A	Dividend	K	T					
14. - Vanguard 500 Index Fund	A	Dividend	K	T					
15. - Powershares QQQ Trust	A	Dividend	J	T					
16. Project Capital 2006 LLC	B	Int./Div.	J	W	Distributed (part)	01/13/17	J		
17.					Distributed (part)	12/28/17	J		

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 = \$250,001 - \$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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18. Project Capital 2008 LLC	D	Int./Div.	K	W	Distributed (part)	01/13/17	J		
19.					Distributed (part)	12/28/17	J		
20. Brokerage account #1									
21. - American National Bankshares common	A	Dividend			Donated				
22. - Berkshire Hathaway B		None	K	T					
23. - Coca-Cola common	A	Dividend	J	T	Buy (add'l)	12/08/17	J		
24. - Gap common	A	Dividend			Donated				
25. - GE common	A	Dividend	J	T					
26. - Intel common	A	Dividend	K	T					
27. - Microsoft common	A	Dividend	J	T					
28. - Bank of the James common	A	Dividend	J	T					
29. - Walt-Disney common	A	Dividend	J	T	Buy (add'l)	12/08/17	J		
30. - TD Ameritrade FDIC MM	A	Interest	M	T					
31. T Rowe Price Equity Index 500	C	Dividend	N	T					
32. T Rowe Price Retirement 2030	D	Dividend	N	T					
33. T Rowe Price Virginia Tax Free Bond	A	Dividend	K	T					
34. Farmers Bank of Appomattox common	A	Dividend	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	
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35. MassMutual Whole Life	A	Interest	K	T					
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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

Investments listed on lines 16 and 17 of Part VII also produce other passive income reported on return because of partnership form and make annual cash distributions (which do not constitute sales or redemptions of any of the interests held).

Investments listed on lines 28 and 29 of Part VII appeared on lines 32 and 34 of Part VII of report for 2016 calendar year filed in April 2017 ("2016 Report"), and were transferred to Brokerage account #1 in April 2017.

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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/ Cary D. Pugh**

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