

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) PANUTHOS, PETER J.	2. Court or Organization U.S. TAX COURT	3. Date of Report 05/15/2015
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 01/01/2014 to 12/31/2014
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 2014	UDC Law School - Teaching	\$2,250.00
2. Spr 2014	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. 2014	Self-employed Writer
2. 2014	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. NC Society of Enrolled Agents Inc.	5/21 - 5/22/2014	Wilmington, NC	Speaker	Reimbursement for travel, meals & lodging
2. California Bar Association - Tax Section	11/6 - 11/8/2014	San Diego, CA	Speaker	Reimbursement for travel, meals & lodging
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.			
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	J	T					
4. Sun Trust Checking Account, Wash., D.C.	A	Interest	J	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	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					
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					
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 - \$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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18. DFA U.S. Core Equity I I	A	Dividend	K	T					
19. Fidelity Money Market	A	Dividend	K	T					
20. Voya Global Real Estate I (formerly ING Global)	A	Dividend			Sold	06/18/14	K	A	
21. iShares Russell 3000 Index	A	Dividend	K	T	Sold (part)	10/09/14	K	A	
22. Nuveen Preferred Securities	A	Dividend	K	T					
23. PIMCO High Yield Instl	A	Dividend	J	T					
24. PIMCO Unconstrained Bond Inst	A	Dividend	J	T					
25. Vanguard Inflation-Protected	A	Dividend	J	T					
26. Vanguard Short Term T/E Adm	A	Dividend	K	T	Sold (part)	04/21/14	K	A	
27. Credit Suisse Commodity Ret. Strat Co.	A	Dividend	K	T					
28. (H) (J-IRA)									
29. Nuveen Preferred Securities I	A	Dividend	J	T					
30. Highbridge Dync Commodities Strat Sel	A	Dividend			Sold	10/29/14	K	A	
31. Credit Suisse Commodity Ret. Strat Co.	A	Dividend	J	T					
32. DFA Global RE Sec.	A	Dividend	K	T	Buy	06/18/14	K		
33. (H) (J-Reg. Acct.)									
34. DFA Emerging Markets Core Equity I	B	Dividend	K	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. DFA U.S. Core Equity 11	A	Dividend	L	T					
36. JP Morgan Alerian MLP Idx ETN	B	Dividend			Sold	06/18/14	J	A	
37. PIMCO High Yield Instl	B	Dividend	K	T					
38. DFA Intl Core Equity 1	B	Dividend	L	T					
39. Voya Global Real Estate W (formerly ING Global)	A	Dividend			Sold	06/18/14	K	B	
40. Vanguard Interim Term T/E Adm	A	Dividend			Sold	06/18/14	M	A	
41. Vanguard Short Term T/E Adm	A	Dividend			Sold	06/18/14	L	A	
42. PIMCO Incm Instl	A	Dividend			Sold	06/28/14	L	A	
43. Credit Suisse Commodity Return Strat Co	A	Dividend	J	T	Buy (add'l)	08/05/14	K		
44. Fidelity Cash Reserves	A	Dividend	J	T					
45. DFA Global RE Sec.	A	Dividend	K	T	Buy	08/05/14	K		
46. DFA Commodity Strategy	A	Dividend	K	T	Buy	12/10/14	K		
47. Credit Suisse	A	Dividend			Sold	12/10/14	K	C	
48. (H) (J Protected Acct.)									
49. i Shares Russell 2000 Index	A	Dividend	J	T					
50. DFA Intl Core Equity 1	A	Dividend	L	T					
51. DFA U.S. Core Equity 11	B	Dividend	L	T					

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52. i Shares MSCI EAFE Small Cap Index	A	Dividend	J	T					
53. Vanguard Inflation-Indexed Securities	A	Dividend	J	T					(See Part VIII)
54. PIMCO High Yield Instl	A	Dividend	K	T					
55. DFA Emerging Markets Core Equity I	A	Dividend	K	T					
56. Nuveen Preferred	A	Dividend	J	T					
57. DFA Global RE	B	Dividend	L	T	Buy	06/18/14	L		
58. Vanguard Total Bond Mkt.	A	Dividend	J	T	Buy	09/01/14	K		
59. Vanguard Short Term	A	Dividend	J	T	Buy	09/01/14	J		
60. Fidelity Tax-Free Money Market	A	Dividend	J	T	Buy	02/19/14	J		
61. PIMCO High Yield	A	Dividend	J	T	Buy	09/10/14	J		
62. PIMCO Unconstrained	A	Dividend	J	T	Buy	09/10/14	J		
63. (H) () Trust)									
64. DFA Emerging Mkt. Core Equity I	A	Dividend	K	T					
65. DFA Intl Core Equity I	A	Dividend	L	T					
66. DFA US Core Equity II	A	Dividend	M	T					
67. Voya Global Real Estate I (formerly ING Global)	A	Dividend	K	T					
68. PIMCO Diversified Income	A	Dividend			Sold	08/11/14	J	A	

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69. Vanguard Short Term Inv-Grade Adm	A	Dividend	K	T					
70. Credit Suisse Commodity Return Strat Co	A	Dividend	J	T					
71. PIMCO High Yield	A	Dividend	J	T	Buy	06/10/14	J		
72. PIMCO Unconstrained Bond	A	Dividend	J	T	Buy	06/10/14	J		
73. Vanguard Total Bond	A	Dividend	J	T	Buy	06/10/14	J		
74. Fidelity Tax Free	A	Dividend	J	T	Buy	06/10/14	J		
75. Vanguard Inflation Protected	A	Dividend	J	T	Buy	06/10/14	J		
76. (H) XXXX Acct.)									
77. Credit Suisse Commodity Return Strat Co	A	Dividend	J	T					
78. DFA Intl Core Equity	A	Dividend	J	T					
79. DFA Core Equity	A	Dividend	J	T					
80. DFA Emerging Mkt. Core	A	Dividend	J	T					
81. Voya Global Real Estate I (formerly ING Global)	A	Dividend			Sold	10/10/14	J	A	
82. PIMCO High Yield	A	Dividend	J	T					
83. PIMCO Unconstrained Bond Inst	A	Dividend	J	T					
84. Vanguard Short Term Bd Mkt Idx	A	Dividend	J	T					
85. Vanguard Total Bd Mkt Idx	A	Dividend	J	T					

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86. Vanguard Inflation Protected	A	Dividend	J	T					
87. DFA Global RE	B	Dividend	J	T	Buy	07/08/14	J		
88. Admiral	A	Dividend	K	T	Buy	07/08/14	K		
89. Real Estate, Dunellon, FL		None	J	W					

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

#53 - 2013 report (#74) Disclosure statement reflected a sale on 1/18/13 of Vanguard Inflation-Indexed Securities - should have reflected "partial sale".

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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