

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) Morrison, Richard T.	2. Court or Organization United States Tax Court	3. Date of Report 5/15/2015
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Judge, United States Tax Court	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 01/01/2014 to 12/31/2014
	5b. ☐ Amended Report	
7. Chambers or Office Address 400 Second Street, N.W. 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.)

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.)*

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. 2014

Self-employed lawyer and consultant

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.

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.)*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.									
2.									
3.									
4. Ishares MSCI Australia Indx Fund--IRA	A	Dividend	K	T					
5. Ishares MSCI Singapore Index Fund--IRA	A	Dividend	K	T					
6. Ishares Ireland Investable Market Index Fund--IRA	A	Dividend	J	T					
7. Ishares MSCI Poland Investable Market Index Fund--IRA	A	Dividend	K	T					
8.									
9. Ishares Hong Kong Index Fund--IRA	A	Dividend	K	T					
10. Ishares New Zealand Index Fund--IRA	A	Dividend	K	T					
11.									
12.									
13.									
14.									
15.									
16.									
17.									

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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18.									
19.									
20.									
21.									
22.									
23.									
24.									
25.									
26.									
27.									
28.									
29.									
30.									
31.									
32. LearningQuest Portfolio (529) #59		None	N	T					
33. LearningQuest Portfolio (529) #21		None	N	T					
34. PNC checking account #22	A	Interest	K	T					

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35. PNC money market account #81	A	Interest	K	T					
36. Vanguard 500 Index Fund Admiral Shares 2	C	Dividend	M	T					
37. Apple Inc. common	B	Dividend	M	T					
38. Vanguard money market 2	A	Interest	J	T					
39. Microsoft Inc common	A	Dividend	J	T					
40. Vanguard 500 Index Admiral Shares (IRA) 2	D	Dividend	N	T					
41. Int. in Southgate Land Dev. of Vero Beach, FL LLC		None	N	W					
42.									
43. Interest in 27 acres of land in Morgan Hill CA		None			Sold	12/31/14	N	A	Southgate Land Dev. Vero B
44. Class B non-voting common shares of Northgate Inv. Co.		None	O	W					
45. American Int'l Group common	A	Dividend	J	T					
46. Interest in Four Star Garfield LLC		None	O	W					
47. Bank of America Corp. common (X)	A	Dividend	J	T					
48.									
49.									
50.									
51.									

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52.									
53.									
54.									
55.									
56.									
57.									
58.									
59.									
60. Vanguard Total Stock Market Index Fund Admiral Shares	D	Dividend	N	T					
61. ECH (Chile Index Fund)--IRA	A	Dividend	J	T					
62.									
63. Vanguard emerging markets fund--IRA	A	Dividend	K	T					
64.									
65.									
66. PNC checking account #69	A	Interest	K	T					
67.									
68.									

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

Part XII, Line 43, Column D, further explanation:

transferred interest in land in Morgan Hill, California, to Southgate Land Development of Vero Beach, LLC, on December 31, 2014. At the time of the transfer, percentage interest in the land was the same as percentage interest in Southgate Land Development of Vero Beach, LLC.

Correction to 2011 report:

My report for 2011, page 8, stated that a co-owner of the Morgan Hill land sold 2 acres land in that year and that after the sale percentage interest in the remaining 27 acres increased proportionately. Instead, the 2011 sale of the 2 acres was made by all co-owners of the land, including in proportion to their respective percentage interests in the original 29 acres; and percentage interest in the 27 acres after the 2 acre sale was unchanged. The buyer of the 2 acres was the City of Morgan Hill, California.

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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/ Richard T. Morrison**

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
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Washington, D.C. 20544