

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) Leyden, Diana L.	2. Court or Organization United States Tax Court	3. Date of Report 08/01/2018
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Special Trial Judge-Full time	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 United States Tax Court 400 2nd St NW Room 108 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. Adjunct Professor	Georgetown University School of Law
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.	

FINANCIAL DISCLOSURE REPORT

Page 2 of 9

Name of Person Reporting

Leyden, Diana L.

Date of Report

08/01/2018

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. 2017	Gerogetown University Law Center teaching income	\$3,000.00
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. 2017	self-employed attorney
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. American Bar Association-Tax Section	June 14-17, 2017	Miami, FL	Speaker on a panel	Transportation, hotel, meals
2. Marshall Whyte Law School Foundation	Nov. 9-10, 2017	Williamsburg VA	Speaker on a panel	Transportation, hotel, meals
3. Educational Foundation of the Nassau/Suffolk Chapter of NCCPAP	Nov. 15-16, 2017	Mineola, NY	Speaker on a panel	Transportation, hotel, meals
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 9

Name of Person Reporting

Leyden, Diana L.

Date of Report

08/01/2018

V. GIFTS. *(Includes those to spouse and dependent children; see pp. 28-31 of filing instructions.)*

☒ NONE *(No reportable gifts.)*

SOURCE	DESCRIPTION	VALUE
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.)*

CREDITOR	DESCRIPTION	VALUE CODE
1.		
2.		
3.		
4.		
5.		

FINANCIAL DISCLOSURE REPORT

Page 4 of 9

Name of Person Reporting

Leyden, Diana L.

Date of Report

08/01/2018

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. Massachusetts Deferred Comp Plan (H)									
2. Massachusetts Deferred Comp Plan Small Company Stock Fund		None			Closed	11/02/17	J	A	
3. Massachusetts Deferred Comp Real Estate REIT Fund		None			Closed	11/02/17	J	A	
4. Massachusetts Deferred Comp Plan Large Company Growth		None			Closed	11/02/17	J	A	
5. SMART Capital Preservation Fund		None			Closed	11/02/17	J	A	
6. Massachusetts Deferred Comp Plan SMART 2025		None			Closed	11/02/17	J	A	
7. EquiVest Tax Shelter Annuity (H)									
8. AXA Lg. Cap Val Managed Vol	A	Interest	J	T					
9. State of Connecticut 403(b) (H)									
10. Conn. Stable Value Fund	A	Int./Div.			Sold	04/06/17	K	A	
11. PIMCO Total Inst Ret Fund	A	Int./Div.			Sold	04/06/17	J	A	
12. Metropolitan West Total R	A	Int./Div.			Sold	05/30/17	J	A	
13. Vanguard Inflation Protection	A	Int./Div.	J	T	Buy	5/30/17	J		
14. ARP Hybrid Transaction Fund	A	Int./Div.			Distributed	11/02/17	K	A	
15. Vanguard Inflation Protection	A	Int./Div.			Closed	11/02/17	J	A	
16. TIAA-CREF Instl Equity In	A	Int./Div.			Closed	11/02/17	J	A	
17. TIAA CREF Instl SOc Che Eq Instl	A	Int./Div.			Closed	11/02/17	J	A	

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	
	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
3. Value Method Codes	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

FINANCIAL DISCLOSURE REPORT

Page 5 of 9

Name of Person Reporting

Leyden, Diana L.

Date of Report

08/01/2018

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)

18. Fidelity VIP Mid Cap Portfolio	A	Int./Div.			Sold	05/31/17	J	A	
19. TIAA-CREF Instl SCB Idx Inst	A	Int./Div.			Sold	05/31/17	J	A	
20. TIAA-CREF Instl International	A	Int./Div.			Sold	05/31/17	J	A	
21. State of Connecticut Alternate Retirement Plan (H)									
22. Connecticut Stable Fund ARP	A	Int./Div.			Sold	06/30/17	J	A	
23. Vanguard Inflation Prote	A	Int./Div.			Sold	07/01/17	J	A	
24. Vanguard Target Ret 2025	A	Int./Div.			Sold	07/01/17	J	A	
25. Fidelity VIP Contrafund Port	A	Int./Div.			Sold	07/01/17	J	A	
26. TIAA-CREF Institutional Instl	A	Int./Div.			Closed	09/18/17	J	A	
27. Vanguard REIT Index Instl	A	Int./Div.			Closed	07/01/17	J	A	
28. JP Morgan Mid Cap Val	A	Int./Div.			Buy	03/31/17	J		
29. JP Morgan Mid Cap Val	A	Int./Div.			Closed	09/18/17	J	A	
30. TIAA CREF Instl SCB Index Instl	A	Int./Div.			Buy	03/31/17	J		
31. TIAA CREF Instl SCB Index Instl	A	Int./Div.			Closed	09/18/17	J	A	
32. TIAA CREF State of CT Alternative Retirement Plan (H)									
33. TIAA Traditional	A	Int./Div.			Closed	10/31/17	K	A	
34. TIAA Fixed Annuity	A	Interest	K	T	Open	10/31/17	K		

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	

FINANCIAL DISCLOSURE REPORT

Page 6 of 9

Name of Person Reporting

Leyden, Diana L.

Date of Report

08/01/2018

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)
35. TIAA Fixed Annuity	A	Interest	K	T	Distributed (part)	10/31/17	J	A	
36. CREF Stock R3	A	Int./Div.			Closed	09/18/17	K	A	
37. CREF Growth R3	A	Int./Div.			Closed	09/18/17	J	A	
38. CREF Global Equities R3	A	Int./Div.			Closed	09/18/17	J	A	
39. TIAA Real Estate	A	Int./Div.			Closed	09/18/17	K	A	
40. CREF In Linked Bond R3	A	Int./Div.			Closed	09/18/17	J	A	
41. CREF MOney Market R3	A	Int./Div.			Closed	09/18/17	J	A	
42. CREF Social Choice R3	A	Int./Div.			Closed	09/18/17	J	A	
43. CT State Employment Retirement Systems (SERS) Hybrid retirement plan		None	N	T					
44. Bank of America Checking Account	A	Interest	J	T					
45. Bank of America CD	B	Interest	N	T					
46. Bank of America Money Market Savings Account	A	Interest	J	T					
47. Allianz Annuity Fixed Annuity		None	M	T					
48. Fidelity IA Fidelity Magellan	A	Int./Div.	K	T					
49. VOYA SEP (H)									
50. Voya long Term GAA	A	Int./Div.	K	T					
51. Voya Balanced Portfolio i	A	Int./Div.	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 = \$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	

FINANCIAL DISCLOSURE REPORT

Page 7 of 9

Name of Person Reporting

Leyden, Diana L.

Date of Report

08/01/2018

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)

52. Voya Large Cap Value Port Inst	A	Int./Div.	L	T					
53. VOYA 401K (H)									
54. Voya Lage Growth Portfolio	A	Int./Div.	M	T					
55. VY JP Morgan Mid-Cap	A	Int./Div.	K	T					
56. VY Oppenheimer Global	A	Int./Div.	K	T					
57.									

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	

FINANCIAL DISCLOSURE REPORT

Page 8 of 9

Name of Person Reporting

Leyden, Diana L.

Date of Report

08/01/2018

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

Lines 1,9,18, 29 These retirement accounts were rolled over into my TSP which is why they are noted as Closed.

FINANCIAL DISCLOSURE REPORT

Page 9 of 9

Name of Person Reporting

Leyden, Diana L.

Date of Report

08/01/2018

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/ **Diana L. Leyden**

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