

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2016

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) Nega, Joseph W.	2. Court or Organization U.S. Tax Court	3. Date of Report 08/10/2017
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Judge (active status)	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☒ Amended Report	6. Reporting Period 01/01/2016 to 12/31/2016
7. Chambers or Office Address Room 322 U.S. Tax Court 400 2nd Street N.W. Washington, D.C. 20515		
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.

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.)*

	<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.	Credit Union Mortgage Association Inc.	Mortgage on Rental Property #1 Chevy Chase Md. (PT VII, Line 1)	N
2.	Wheaton College/Tuition Managment Systems	College Tuition Agreement #1	L
3.	Haverford College/Sallie Mae	College Tuition Agreement #2	L
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. Rental Property #1 Chevy Chase, MD.	E	Rent	O	W					
2. Rental Property #2 Chicago, IL	D	Rent	M	W					
3. Investment Property #1 Chicago, IL		None	O	W					
4. Investment Property #2 Chicago, IL		None	N	W					
5. Polish National Alliance Insurance Policy (Whole Life)	A	Dividend	J	T					
6. Wright Patman Congressional Federal Credit Union Accounts	A	Interest	J	T					
7. Vanguard Treasury Money Market Fund	A	Dividend	L	T	Sold (part)	3/28/16	J		
8. Vanguard Moderate Growth Fund	D	Dividend	N	T					
9. Vanguard Tax-Managed Small Cap Fund	A	Dividend	L	T					
10. Vanguard Mid-Cap Index Fund (IRA)	A	Dividend	K	T					
11. Vanguard Midcap Index Fund (401k)	A	Dividend	K	T					
12. Vanguard Windsor II Fund (IRA)	D	Dividend	L	T					
13. Vanguard High Yield Corp. Fund (401k)	A	Dividend	L	T					
14. Vanguard Growth and Income Fund (401k)	B	Dividend	K	T					
15. Vanguard Health Care Fund	B	Dividend	K	T					
16. Fidelity Puritan Fund	C	Dividend	M	T					
17. Valueline Small Cap Opportunities Fund	E	Dividend	M	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 \$5,000,000	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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☐ 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 I (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. Morgan Stanley (Cash, Bank Deposits)	A	Interest			Sold	8/15/16	K	A	
19. BP Common Stock	C	Dividend	K	T					
20. GE Common Stock	A	Dividend	J	T					
21. JNJ Common Stock	E	Dividend	P1	T					
22. PFE Common Stock	A	Dividend	J	T					
23. PG Common Stock	A	Dividend	J	T					
24. NJ Healthcare Facilities Bonds	A	Interest			Sold	9/15/16	J	A	
25. W. NY/NJ Muni Utility Bonds	A	Interest	J	T					
26. Ginnie Mae Nat'l Mortgage Assn. Pool	A	Interest	M	T					
27. American Express Centurion Bank CD	A	Interest	J	T					
28. American Express FSB Bank CD	B	Interest	K	T					
29. First Nat'l Bank of E. Lansing MI. Bank CD	B	Interest	L	T					
30. Goldman Sachs Bank CD	A	Interest	J	T					
31. Goldman Sachs Bank CD	B	Interest	K	T					
32. Synchrony (formerly "G.E. Capital BK Draper") Bank CD	B	Interest	L	T					
33. Goldman Sachs Bank CD	A	Interest			Sold	9/15/16	J	A	
34. Goldman Sachs Bank CD	B	Interest			Sold	9/15/16	K	A	

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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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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. Goldman Sachs Bank CD	A	Interest			Sold	9/15/16	K	A	
36. Columbia HighYield Bond Mutual Fund	A	Dividend	J	T					
37. Vanguard Federal Money Market Fund (X)	A	Interest	J	T	Sold (part)	12/20/16	J	A	
38. Treasury Direct (X)	A	Interest	K	T					
39. FCG Advisors (cash)	A	Interest	K	T	Buy	8/15/16	J		
40. Bank of China NY (CD)	A	Interest	K	T	Buy	9/15/16	J		
41. Wells Fargo Bank (CD)	A	Interest	K	T	Buy	9/15/16	K		
42. Security Benefit variable annuity: Variflex Fund (inherited)	C	Interest	M	T					
43. Security Benefit variable annuity: VA4 Fund (inherited)	C	Interest	L	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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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/ Joseph W. Nega**

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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