

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) Kerrigan, Kathleen M.	2. Court or Organization United States Tax Court	3. Date of Report 5/02/2018
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Tax Court Judge	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 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. Trustee	Family Trust #1 (Not a beneficiary)
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. 1998	Baker & Hostetler LLP 401(k) and 401(a) plan with former law firm (Reported in Part VII) All in one account managed by Fidelity and allowed to select from
2.	certain investments. Also, have option of rolling over into an IRA.
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. 12/2017

NSP Partnership distributed less than \$5,000. This partnership sold all its assets last year and there was some residual income distributed from the

2.

partnership.

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.)*

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.		

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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. Schwab Roth Contributory IRA									
2. - Janus Fund	A	Dividend	K	T					
3. Schwab IRA Rollover									
4. - Schwab Cash Reserves	A	Int./Div.	M	T					
5. -POND Pimco	A	Int./Div.	J	T					
6. -LISOX Lazard	A	Int./Div.	J	T					
7. - SFLNX Schwab Fundamental large	A	Int./Div.	J	T					
8. - SFSNX Schwab Fundamental small	A	Int./Div.	J	T					
9. Schwab One Account #1 (H)									
10. Janus Fund	A	Dividend	L	T					
11. Baker & Hostetler retirement account									
12. - Fid Growth Co K	B	Int./Div.	K	T					
13. -MetWest Tot Rtn Bd I	A	Int./Div.			Sold	12/01/17	J		
14. -MerWest Tot Rtn BD P	A	Int./Div.	J	T	Buy	12/01/17	J		
15. Fid. 500 Index	B	Int./Div.	M	T					
16. - Baker & Hostetler Composite Fund		None	K	T					
17. - WFA Govt Securities	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	

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☐ NONE (No reportable income, assets, or transactions.)

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18. Schwab Muni account (H)									
19. Austin Tex Wtr & WA 5%22	B	Interest			Sold	09/15/17	K	B	
20. California Healath 5%27	C	Interest	K	T	Buy	04/27/17	K		
21. California ST GO 5%26	B	Interest	K	T	Buy	03/10/17	K		
22. Central Florida 5%28	A	Interest	K	T					
23. Fairfax County 5%22	A	Interest			Sold	04/21/17	K	B	
24. Fairfax County 5%24	A	Interest	K	T					
25. Fairfax Cnty VA SWR 5%31	B	Interest	K	T					
26. Henrio County VA 5%27	B	Interest	L	T					
27. Lower Col River 5%21	A	Interest			Sold	03/20/17	K	A	
28. Mass St. 5.25%24	B	Interest	K	T					
29. Hampton Road	B	Interest	K	T					
30. Met T Auth NY Rev 5%24	B	Interest	K	T					
31. Met T Auth NY Rev 5%/28 (x)	B	Interest	K	T					
32. Miami-Dade CNTY FLA 5%/22	B	Interest			Sold	09/06/17	K	B	
33. Michigan St Hosp. FL 5%25	B	Interest	K	T					
34. Michigan ST Trun 5.25%21	A	Interest			Sold	03/07/17	K	C	

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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. MN ST GEN FD 5%26	B	Interest	K	T					
36. New Jersey Turnpike 5%30 TPK	B	Interest	K	T					
37. New York NY 5%22	B	Interest			Sold	09/18/17	K	B	
38. New York St Dorm 5%/25	B	Interest	K	T					
39. New York St Dorm 5%23	B	Interest	K	T					
40. Norfolk VA Wtr Rev 5%23	B	Interest	K	T					
41. Ohio ST Water 5%29	B	Interest	K	T	Buy	03/23/17	L		
42. San Antonio Tx El,ec 5%23	B	Interest	K	T					
43. Seattle WA LT PW 5%29	B	Interest	L	T	Buy	09/14/17	K		
44. South Carolina Trans infra 5%21	A	Interest			Sold	03/02/17	K	B	
45. Univ CA 5%/25%	B	Interest	K	T					
46. Virginal College BL 5%28		None	K	T	Buy	09/28/17	K		
47. Virginia Commonwealth TR 5%24	B	Interest			Sold	12/11/17	K	B	
48. Virginia Commonwealth TR 5%25		None	K	T	Buy	11/22/17	K		
49. Virginia St. PUB Bldg 5%24	A	Interest	K	T					
50. Virginia ST RES AUT 5%20	A	Interest			Sold	08/02/17	K	A	
51. Virginia ST RES Aut 5%21	A	Interest	K	T					

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52. Virginia ST RES Aut 5%26	B	Interest	L	T					
53. Virginina St Res Auth 5%/25	B	Interest	K	T					
54. Virginia St. Water Auth 5%/24	A	Interest	K	T					
55. Vrrginia Res 'Auth 5%24	A	Interest	J	T	Sold (part)	01/30/17	J		
56. Virginia State Pub School 5%22	B	Interest			Sold	09/15/17	K		
57. Univeristy of MI 5%32	B	Interest	L	T	Buy	09/21/17	L		
58. Schwab 1 Account # 2 (H)									
59. JP Morgan Chase common stock	A	Dividend	K	T					
60. Walgreen Company common stock	A	Dividend	K	T					
61. Schwab Cash Reserves	B	Dividend	L	T					
62. Matthews India Fund	A	Dividend	L	T					
63. Schwab Total Stock Mkt	D	Dividend	N	T					
64. Vanguard Value Index	D	Dividend	N	T					
65. Yacktmn Fund	D	Dividend	O	T					
66. SCHW INTL EQ ETF	B	Dividend	L	T					
67. Schwab Rollover IRA #2									
68. - Templeton Dragon Fund	B	Int./Div.	K	T					

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69. - PIMCO Total Return Fund	C	Int./Div.	M	T					
70. - Blackrock Latin America	A	Int./Div.	J	T					
71. - Matthews India Fund	A	Int./Div.	L	T					
72. - Schwab Total Stock MKT	D	Int./Div.	O	T					
73. Schwab Cash Reserves	D	Int./Div.	K	T					
74. - SCW INTL EQ ETF	C	Int./Div.	M	T					
75. - Yacktman Fund	A	Int./Div.	K	T					
76. Schwab S&P 500	B	Int./Div.	L	T					
77. Bank of America Series of accounts	A	Interest	M	T					
78. American Express Savings Account	G	Interest	N	T					
79. Capitall One Savings Account (2 accounts)	D	Interest	P1	T					
80. Discover Bank Savings Account	B	Interest	M	T					
81. EDSC Limited Partnership	D	Rent	O	W					
82.	E	Interest							
83. VSSC Limited Partnership	E	Rent	M	W					
84.	A	Interest							
85. THSC Limited Partnership	E	Rent	O	W					

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86.	A	Interest							
87. Falstaff Center LLP		None	L	W					
88. PHSA Medical Center LLC	E	Rent	N	W					
89.	A	Interest							
90. Valley Ranch Investors LLC		None	N	W					

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

In Part VI, Investments and Trusts, line 76 Schwab S&P 500 was spelled incorrectly as Scwag on last year's report.

In Part VII. Investments and Trusts, lines 81 ,83, 85 ,88, and 90 are all limited partnership investments in real estate. Line 87, Fallstaff is residual interest in a real estate partnership. For the limited partnershship interests repoted on lines 81, 85, and 88 there is also a loan to the paratnership. The value of the loan is included in the value of the asset and any interest paid on the loan has been reported.

In Part VII Investments and Trusts, lines 19-57 are tax exempt bonds in a Schwab account mannaged by GW&K investment management Line 31 Met Auth NY Rev 5%/28 was inadvertently not reported last year as being purchased. Last year's report included the Met T Auth NY 5%/24 purchase.

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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/ Kathleen M. Kerrigan

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