

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) Wherry, Jr., Robert A.	2. Court or Organization United States Tax Court	3. Date of Report 04/20/2015
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Tax Court Judge -Active (Senior Status as of 4/7/14)	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 United States Tax Court 400 Second Street, N.W., #413 Washington, 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. 03/31/03	Lentz, Evans and King P.C., Resignation & Redemption Agreement provides for stock redemption, resolution of lease, malpractice, and payment for in-process work.
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. American Bar Association

10/31/2014

Denver, Colorado

Reimbursement for
speaking engagement-ABA
Section of Taxation 2014
Joint CLE Meeting

Transportation, meals, hotel

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. SunTrust Bank Various Accounts	A	Interest	M	T					
2. TRANSAMERICA/MONUMENTAL LIFE INSURANCE POLICY	A	Interest	J	V					See Part VIII
3. COMMONWEALTH ANNUITY & LIFE INSURANCE	A	Interest	J	V					See Part VIII
4. IRA #4 (CHARLES SCHWAB IRA) MANDATORY DISTRIBUTION	E	Distribution	K	T					
5. IRA #4 (CHARLES SCHWAB IRA) (H):									
6. -MONEY MARKET - SWEEP ACCOUNT (SWSXX)	A	Dividend	N	T					
7. -COASTAL CARRIBBEAN OIL (COCBF)			J	T					
8. -INTERNATIONAL BUSINESS MACHINE (IBM)	A	Dividend			Buy	02/04/14	L		
9.					Sold	07/01/14	L	C	
10. -CATERPILLAR INC (CAT)	A	Dividend			Sold	04/02/14	L	E	
11.			K	T	Buy	10/16/14	K		
12. -UNION PACIFIC CORP (UNP)	A	Dividend	M	T	Buy	05/20/14	L		
13.						06/06/14			Stock Split (2 for 1)
14. -CSX CORP (CSX)	A	Dividend	L	T	Buy	05/20/14	K		
15.					Buy (add'l)	10/10/14	K		
16. -EXXON MOBILE CORPORATION (XOM)	A	Dividend			Buy	02/04/14	K		
17.					Sold	04/03/14	K	C	

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	P1 = \$1,000,001 - \$5,000,000 P4 = More than \$5,000,000	L = \$50,001 - \$100,000 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. -GENERAL ELECTRIC COMPANY (GE)	C	Dividend	L	T	Buy (add'l)	02/05/14	K		
19. -NACEL ENERGY CORP. (NCEN)		None	J	T					
20. -COCA COLA COMPANY (KO)	B	Dividend	K	T	Buy	02/04/14	K		
21. -AES CORPORATION (AES)	A	Dividend	K	T	Buy (add'l)	07/02/14	K		
22. -PLURISTEM THERAPEUTICS (PSTI)		None	J	T					
23. -CHEVRON CORPORATION (CVX)	B	Dividend	L	T	Buy (add'l)	02/10/14	L		
24.					Sold	06/13/14	M	D	
25.					Buy	10/16/14	L		
26. -CONOCOPHILLIPS (COP)	A	Dividend			Sold	04/02/14	L	D	
27.			K	T	Buy	10/29/14	K		
28. -PEPSICO INCORPORATED (PEP)	B	Dividend	L	T					
29. -APPLE INC (AAPL)	B	Dividend			Buy	01/29/14	L		
30.					Buy (add'l)	01/31/14	K		
31.					Buy (add'l)	04/15/14	K		
32.					Sold	05/19/14	M	E	
33. -GENERAL MOTORS CO (GM)	C	Dividend	L	T	Buy (add'l)	02/04/14	K		
34.					Buy (add'l)	03/25/14	K		

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35. -ALLIQUA INC NEW (ALQA)		None	K	T	Buy	01/03/14	K		
36.					Buy (add'l)	01/10/14	J		
37.					Buy (add'l)	01/14/14	K		
38.					Buy (add'l)	01/15/14	J		
39.					Buy (add'l)	01/22/14	J		
40.					Buy (add'l)	02/04/14	J		
41.					Buy (add'l)	04/01/14	J		
42. -PENN VIRGINIA CORP (PVA)		None	K	T	Buy	03/25/14	K		
43.					Buy (add'l)	10/08/14	J		
44. -MURPHY OIL CORP HLDG (MUR)		None	K	T	Buy	11/24/14	K		
45. -NATIONAL OILWELL VARCO (NOV)	B	Dividend	L	T					
46. -NOW INC (DNO)		None	J	T	Spinoff (from line 45)	05/30/14	J		
47. -CALPINE CORP NEW (CPN) (X)		None	K	T					See part VIII
48. GREAT AMERICAN FIN. RES. F/K/A MANHATTAN NAT'L LIFE	B	Interest	K	T					
49.									
50.									
51.									

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52.									
53.									
54.									
55.									
56.									
57.									
58.									
59.									
60.									

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

Items 2,3, 48 -- These are life insurance policies. The values are based on cash surrender values.

Item 47 -- Calpine Corp (CPN) New Stock Purchased 5/6/13 (500 shares) and 5/7/13 (500 shares), combined value code K, and by error omitted from 12/31/13 Financial Disclosure 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/ **Robert A. Wherry, Jr.**

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