

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2012**

*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) Ruwe, Robert P.	2. Court or Organization U.S. Tax Court	3. Date of Report 05/13/2013
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Judge, US Tax Court, Sr 11/02	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2012 to 12/31/2012
7. Chambers or Office Address 400 Second St., N.W. Washington, D.C. 20217		
IMPORTANT NOTES: <i>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>		

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.			
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. U.S. Savings Bonds	A	Int./Div.	J	T					
2. Wells Fargo Advisors--IRA	B	Int./Div.	K	T					
3. --Wells Fargo Advan Fd-Diversified CAP Bldr Fd									
4. --Franklin Dyna Tech A--Mutual Fund					Sold	12/11/12	K	D	
5. --Oppenheimer Main Str.--Mutual Fund					Sold (part)	12/11/12	K	D	
6. United Bank Account	A	Interest	K	T					
7. Virginia College Savings Plan--Aged based	A	Int./Div.	J	T					
8. Ameritas: Whole life insurance	B	Div.	L	T					
9. Capital One (Accounts)	A	Interest	K	T					
10. Microsoft (common stock)	A	Dividend	J	T					
11. ING Direct (Accounts)	A	Interest	J	T					
12. Pentagon Fed. Sav.	A	Interest	J	T					
13. TAP	A	Dividend	J	T					
14. GE	A	Dividend	K	T					
15. COSTCO	A	Dividend	J	T					
16. Wells Fargo Advisors--IRA 2	A	Int./Div.	K	T					
17. --Blackrock FDS II Intl Oppty Port Instl SHS--Mutual Fund									

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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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				
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18. --Blackrock Global Alloc Global Alloc. Instit--Mutual Fund									
19. --Calamos Invt Tr New Growth Fd Instl--Mutual Fund									
20. --First Eagle FDS Inc Global Fd--Mutual Fund									
21. --Goldman Sachs Tr Finl Sq. Money Mkt Fd Instl--Mutual Fund									
22. --Hartford Mut FDS Inc Capital Appreciation Fd--Mutual Fund									
23. --Ivy FDS Inc Asset Strategy Fd--Mutual Fund									
24. --Kinetics Mut FDS Inc Paradigm Fund Instl--Mutual Fund									
25. --PIMCO All Asset Fnd Inst--Mutual Fund									
26. --Thornburg Invt Tr Invt Income Builder Fd--Mutual Fund									
27. --Wells Fargo Advantage FDS-Asset Allocat. Fd--Mutual Fund									
28. --PIMCO Eqs Pathfind Fd CLP--Mutual Fund									
29. Ford Motor Co (X)	A	Dividend	J	T					
30. Medco Health Solutions, Inc (X)	A	Dividend			Merged (with line 32)	04/02/12	J	A	
31. Southwest Airlines (X)	A	Dividend	J	T					
32. ESR (X)	A	Dividend	J	T	Buy	04/02/12	J		

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

Section VII. Investments and Trusts. Line 14. Home Depot (common stock). This was sold in the previous year (11/14).

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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 P. Ruwe**

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