AO 10
Rev. 3/2023

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2024

Report Required by the Ethics in Government Act of 1978 (5 U.S.C. app. §§ 13101-13111)

1. Person Reporting (last name, first, middle initial)	2. Court or Organization	3. Date of Report
Jacobs, Dennis	Court of Appeals, Second Circuit	05/15/2025
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)	**5a. Report Type (check appropriate type)**	**6. Reporting Period**
U.S. Circuit Judge (Senior Status)	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final **5b.** ☐ Amended Report	01/01/2024 **to** 12/31/2024
7. Chambers or Office Address		
U.S. Courthouse 40 Foley Square New York, NY 10007		

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 Guide to Judiciary Policy, Volume 2D, Ch. 3, § 345 Trustees, Executors, Administrators, and Custodians; § 350 Power of Attorney; § 355 Outside Positions.)*

☐ NONE *(No reportable positions.)*

	POSITION	NAME OF ORGANIZATION/ENTITY
1.	Director and Co-President	[redacted]
2.		
3.		
4.		
5.		

II. AGREEMENTS. *(Reporting individual only; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 340 Agreements and Arrangements.)*

☑ NONE *(No reportable agreements.)*

	DATE	PARTIES AND TERMS
1.		
2.		
3.		

III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 320 Income; § 360 Spouses and Dependent Children.)*

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
1.		
2.		
3.		
4.		

IV. REIMBURSEMENTS *-- transportation, lodging, food, entertainment.*

(Includes those to spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 330 Gifts and Reimbursements; § 360 Spouses and Dependent Children.)

☑ NONE *(No reportable reimbursements.)*

	SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1.					
2.					
3.					
4.					
5.					

V. GIFTS. *(Includes those to spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 330 Gifts and Reimbursements; § 360 Spouses and Dependent Children.)*

☑ NONE *(No reportable gifts.)*

	SOURCE	DESCRIPTION	VALUE
1.			
2.			
3.			
4.			
5.			

VI. LIABILITIES. *(Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 335 Liabilities; § 360 Spouses and Dependent Children.)*

☑ NONE *(No reportable liabilities.)*

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

Name of Person Reporting	Date of Report
Jacobs, Dennis	05/15/2025

VII. INVESTMENTS and TRUSTS *-- income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investment Funds.)*

☐ 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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	
1. Individual Assets (H)									
2. Chase Bank (cash)	A	Interest	M	T					
3. Account #1 (H)									
4. Fidelity Government Cash Reserves (FDRXX) (cash eq.)	D	Dividend	M	T	Buy (add'l)	01/03/24	J		
5.					Sold (part)	01/18/24	J		
6.					Buy (add'l)	01/31/24	J		
7.					Buy (add'l)	02/06/24	J		
8.					Buy (add'l)	02/07/24	J		
9.					Buy (add'l)	03/06/24	J		
10.					Buy (add'l)	03/07/24	J		
11.					Buy (add'l)	03/27/24	J		
12.					Buy (add'l)	04/04/24	J		
13.					Buy (add'l)	04/05/24	J		
14.					Sold (part)	04/08/24	K		
15.					Buy (add'l)	04/09/24	L		
16.					Sold (part)	04/16/24	J		
17.					Buy (add'l)	04/30/24	J		

1. Income Gain Codes: (See Columns B1 and D4)	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
	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 (See Columns C1 and D3)	J =$15,000 or less	K =$15,001 - $50,000	L =$50,001 - $100,000	M =$100,001 - $250,000	
	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 (See Column C2)	Q =Appraisal	R =Cost (Real Estate Only)	S =Assessment	T =Cash Market	
	U =Book Value	V =Other	W =Estimated		

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VII. INVESTMENTS and TRUSTS *-- income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investment Funds.)*

☐ 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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	
18.					Buy (add'l)	05/06/24	J		
19.					Buy (add'l)	05/07/24	J		
20.					Buy (add'l)	06/05/24	J		
21.					Buy (add'l)	06/07/24	J		
22.					Buy (add'l)	06/17/24	J		
23.					Buy (add'l)	06/26/24	J		
24.					Buy (add'l)	07/01/24	J		
25.					Buy (add'l)	07/03/24	J		
26.					Buy (add'l)	07/05/24	J		
27.					Sold (part)	07/24/24	J		
28.					Buy (add'l)	08/05/24	J		
29.					Buy (add'l)	08/06/24	J		
30.					Buy (add'l)	09/05/24	J		
31.					Buy (add'l)	09/06/24	J		
32.					Buy (add'l)	09/25/24	J		
33.					Buy (add'l)	09/30/24	J		
34.					Buy (add'l)	10/01/24	M		

1. Income Gain Codes: (See Columns B1 and D4)	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
	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 (See Columns C1 and D3)	J =$15,000 or less	K =$15,001 - $50,000	L =$50,001 - $100,000	M =$100,001 - $250,000	
	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	
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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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	
35.					Buy (add'l)	10/03/24	J		
36.					Buy (add'l)	10/04/24	J		
37.					Sold (part)	10/28/24	J		
38.					Buy (add'l)	11/05/24	J		
39.					Buy (add'l)	11/06/24	J		
40.					Sold (part)	11/26/24	J		
41.					Sold (part)	11/27/24	K		
42.					Buy (add'l)	11/29/24	J		
43.					Buy (add'l)	12/04/24	J		
44.					Buy (add'l)	12/05/24	J		
45.					Sold (part)	12/10/24	M		
46.					Buy (add'l)	12/16/24	J		
47.					Buy (add'l)	12/20/24	J		
48.					Buy (add'l)	12/23/24	J		
49.					Buy (add'l)	12/26/24	J		
50.	Fidelity Total Market Index Fd (FSKAX)	D	Dividend	O	T				
51.	Fidelity 500 Index Fd (FXAIX)	C	Dividend	N	T				

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2. Value Codes (See Columns C1 and D3) — J =$15,000 or less; K =$15,001 - $50,000; L =$50,001 - $100,000; M =$100,001 - $250,000; 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
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52. Lazard Global Listed Infrastructure Instl (GLIFX)	D	Dividend	M	T					
53. Akre Focus Fd Indl (AKRIX)		None			Sold (part)	04/08/24	M	E	
54.					Sold	10/01/24	M	F	
55. Schwab International Index Fund (SWISX)	D	Dividend	M	T					
56. Baird Short Term Bond Fund Class Institutional (BSBIX)	D	Dividend	N	T	Buy	04/08/24	N		
57. Baird Aggregate Bond Fund Class Institutional (BAGIX)	E	Dividend	O	T	Buy (add'l)	04/08/24	M		
58.					Buy (add'l)	11/29/24	M		
59. Ishares Core S&P Total US Stock ETF (ITOT)	D	Dividend	O	T					
60. Ishares S&P Midcap 400 Index Fund (IJH)	B	Dividend	M	T					
61. Ishares Russell 1000 Growth ETF (IWF)	B	Dividend	N	T					
62. SPDR S&P 500 Trust (SPY)	C	Dividend	M	T	Sold (part)	04/09/24	N	G	
63. SPDR Portfolio S&P 500 Value Etf (SPYV)	C	Dividend	M	T					
64. Schwab US Dividend Equity ETF (SCHD)	C	Dividend	M	T					
65. iShares 1-3 Year Treasury Bond ETF (SHY)	E	Dividend	N	T					
66. Ishares Tr Ultr Blackrock Sh Trm Bd (ICSH)	D	Dividend			Sold	11/29/24	M	A	
67. JP Morgan Ultra Short Inc ETF (JPST)	E	Dividend	N	T	Sold (part)	04/09/24	M		
68. Account #2 (H)									

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69. CREF Stock R3 (CREF Q089445-4)		None	M	T					
70. Account #3 (H)									
71. Morgan Stanley Bank (cash)	A	Interest	K	T					
72. Account #4 (H)									
73. Fidelity Treasury Money Market Fund (FZFXX) (cash eq.)	B	Dividend	K	T					
74. Ishares S Trm Nat Mun BD ETF (SUB)	D	Dividend	N	T					
75. Account #5 (H)									
76. Fidelity Treasury Money Market Fund (FZFXX) (cash eq.)	A	Dividend	J	T	Buy (add'l)	01/02/24	J		
77.					Buy (add'l)	02/01/24	J		
78.					Buy (add'l)	02/15/24	K		
79.					Sold (part)	03/27/24	K		
80.					Buy (add'l)	04/01/24	J		
81.					Buy (add'l)	04/15/24	K		
82.					Sold (part)	04/16/24	K		
83.					Buy (add'l)	05/01/24	J		
84.					Buy (add'l)	07/01/24	K		
85.					Sold (part)	07/23/24	K		

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86.					Buy (add'l)	08/01/24	J		
87.					Buy (add'l)	09/03/24	J		
88.					Buy (add'l)	09/16/24	J		
89.					Buy (add'l)	10/01/24	J		
90.					Buy (add'l)	11/01/24	J		
91.					Buy (add'l)	11/08/24	K		
92.					Buy (add'l)	11/19/24	J		
93.					Sold (part)	11/25/24	K		
94.					Sold (part)	12/04/24	K		
95.	St Charles Mo Cmnty College GE (85227LCG4)	A	Interest			Redeemed	02/15/24	J	
96.	New Mexico St Severance Tax Bonds (6473102V2)	B	Interest			Redeemed	07/01/24	K	
97.	College Station Tex Impt Genl Ob (194469FJ6)	A	Interest	K	T				
98.	Charlotte N C Genl Oblig Ref-A (161035FQ8)	B	Interest			Redeemed	11/08/24	K	
99.	Irving Tex Indpt Sch Dist Ref-A Psf-Gtd Id (463813ZN8)	A	Interest	J	T				
100.	Maryland St Transn Auth Trans Facs (574300MU0)	A	Interest	J	T				
101.	Central Dauphin Pa Sch Dist (153300XQ6)	A	Interest	J	T				
102.	Lancaster Cnty Pa Genl Oblig Ref-A (514040P65)	A	Interest			Redeemed	11/19/24	J	

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103. Virginia Commlth Transn Brd Fe D Trasn Grnt Antic Nts (92778UCB4)	A	Interest	K	T					
104. Central Dauphin Pa Sch Dist (153300YB8)	A	Interest	J	T					
105. Texas St Univ Sys Fing Ref-A (88278PYJ7)	A	Interest	J	T					
106. Tillamook & Yamhill Cntys Sch Dist No 101 Nestucca Vy Ser-B (886791CF7	A	Interest	K	T					
107. Pasco Cnty Fla Sch Brd Ctfs Partn Rev Ref-D (702528LX6)	A	Interest	J	T					
108. University N C Charlotte Rev-A (914716K20)	A	Interest	K	T					
109. Georgia St Hsg & Fin Auth Rev (37353PFY0)	A	Interest	J	T					
110. Connecticut St Go Bonds Ser 2022 A (20772KPM5)	A	Interest			Sold	04/15/24	K		
111. New York St Dorm Auth Sales Tax St Supported Debt Rev-C (64990AJV8)	A	Interest	J	T					
112. Dover PA Area Sch Dist (260358NW2)	B	Interest	K	T					
113. Georgia St Ports Auth Rev Bds Ser (373586GD2)	A	Interest			Sold	04/15/24	K		
114. University Minn Go Ref Bds Ser 2024A (914460XB1)	A	Interest	K	T	Buy	03/27/24	K		
115. North Carolina St St Ltd Oblig (65829QDP6)	A	Interest	J	T					
116. Maryland St Loc Facs Ln Go Bonds Ser (574193UQ9)	A	Interest	K	T					
117. New York N Y Go Bds Ser 2921C (64996QPU8)	A	Interest	J	T	Buy (add'l)	12/04/24	K		
118. Austin Tex Pub Impt Genl Oblig Ref (052397ST4)	A	Interest	K	T					
119. Minnesota Pub Facs Auth St Revolving Fd (604115DL6)	A	Interest	K	T					

1. Income Gain Codes: (See Columns B1 and D4) — 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; 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 (See Columns C1 and D3) — J =$15,000 or less; K =$15,001 - $50,000; L =$50,001 - $100,000; M =$100,001 - $250,000; 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 (See Column C2) — Q =Appraisal; R =Cost (Real Estate Only); S =Assessment; T =Cash Market; U =Book Value; V =Other; W =Estimated

Name of Person Reporting	Date of Report
Jacobs, Dennis	05/15/2025

VII. INVESTMENTS and TRUSTS *-- income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investment Funds.)*

☐ 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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	
120. Port Auth N Y & N J Consolidated Rev (73358W6J8)	A	Interest	J	T					
121. Rhode Is Infrastructure Bk St (76223MBM3)	B	Interest	K	T					
122. New York St Dorm Auth St Pers Income 05.0% Bond (64990F6M1)	A	Interest	K	T	Buy	04/16/24	K		
123. District Columbia Income Tax Rev (25477GUU7)	A	Interest	K	T					
124. Seattle Wash Mun LT & Pwr Rev Impt Ref (812643YY4)	B	Interest	K	T					
125. Long Is Pwr Auth N Y Elec Sys Rev Gen Bds (542691JW1)		None	K	T	Buy	11/25/24	K		
126. Metropolitan Transn Auth N Y Dedicated 05.0% Bond (59260XCB2)	A	Interest	K	T	Buy	07/23/24	K		
127. New York N Y City Transitional Fin 05.0% Bond (64971X8J0)	B	Interest	K	T	Buy	04/15/24	K		
128. Account #6 (H)									
129. JPM Premium Deposit CWM (cash)	D	Interest	M	T					

1. Income Gain Codes: (See Columns B1 and D4) — 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; 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 (See Columns C1 and D3) — J =$15,000 or less; K =$15,001 - $50,000; L =$50,001 - $100,000; M =$100,001 - $250,000; 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 (See Column C2) — Q =Appraisal; R =Cost (Real Estate Only); S =Assessment; T =Cash Market; U =Book Value; V =Other; W =Estimated

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

Part VII, Column B: Lines reflecting no income are so reported because none was attributed to those particular holdings during the reporting period, whether taxable, tax exempt, or tax deferred, or because the investments do not allocate income to individual holdings, but instead are credited only in unit value.

Parenthetical numbers in Part VII are CUSIP numbers which, like ticker symbols, are standard asset identifiers. They contain no security-based information.

Name of Person Reporting	Date of Report
Jacobs, Dennis	05/15/2025

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. § 13141 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature: s/ Dennis Jacobs

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. § 13106)

Committee on Financial Disclosure
Administrative Office of the United States Courts
Suite G-330
One Columbus Circle, N.E.
Washington, D.C. 20544