AO 10
Rev. 1/2018

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2023

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)	2. Court or Organization	3. Date of Report
Matheson, Jr., Scott M.	Tenth Circuit	04/05/2024
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**
Circuit Judge - Active	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final **5b.** ☐ Amended Report	01/01/2023 **to** 12/31/2023
7. Chambers or Office Address		
Federal Building - Suite 5402 125 South State Street Salt Lake City, UT 84138		

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.	Professor/Lecturer (potential - see Part VIII)	University of Utah S.J. Quinney College of Law
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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Matheson, Jr., Scott M.	04/05/2024

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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Matheson, Jr., Scott M.	04/05/2024

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)	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
Place "(X)" after each asset exempt from prior disclosure	(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 First Credit Union - Money Fund and Checking	D	Interest	M	T					
2. Johnson & Johnson Common	B	Dividend	L	T					
3. TIAA-CREF Deferred Retirement Plans									
4. - CREF Stock R3 Fund		None	P1	T					
5. - CREF Core Bond R3 Fund		None	L	T					
6. - CREF Global Equities R3 Fund		None	M	T					
7. - CREF Social Choice R3 Fund		None	M	T					
8. Equitable Financial Flex. Prem. Variable Life Ins. Incentive Life #1									
9. - EQ Common Stock Index Fund		None	K	T					
10. Equitable Financial Flex. Prem. Variable Life Ins. Incentive Life #2									
11. - EQ Common Stock Index fund		None	K	T					
12. TIAA-CREF Savings and Investment Plan - TIAA Traditional	B	Distribution	K	T					
13.									
14.									
15.									
16.									
17.									

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

Part I. - In prior years, the University of Utah S.J. Quinney College of Law has asked me to teach as schedules permit. Although I have held off on teaching since joining the bench, I have continued to list this item in Part I. because I may do so at some point.
Part VII, Line 1 - University Federal Credit Union (as listed on prior reports) is now U First Credit Union.
Part VII, Line 3 - The statements received from TIAA-CREF for these deferred retirement plans (lines 4-7) report overall gain/loss in value but not the type or amount of any income. Same as to lines 8-11.
Part VII, Line 4 - This asset is in the University of Utah Defined Contribution Retirement Plan, University of Utah Tax-Deferred Annuity Plan, and the Harvard University Tax-Deferred Annuity Plan.
Part VII, Lines 5-7 - These assets are in the University of Utah Deferred Compensation Plan.
Part VII. - My [redacted] both died in August 2011. As a survivor beneficiary, my [redacted] received a portion of [redacted] retirement account with TIAA-CREF, which is called a Savings and Investment Plan and is listed on line 12. The distribution for line 12 was income paid to my [redacted].

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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/ Scott M. Matheson, 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
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