

UNITED STATES TAX COURT
WASHINGTON, DC 20217 PA

ESTATE OF MICHAEL J. JACKSON,)
DECEASED, JOHN G. BRANCA, CO-)
EXECUTOR AND JOHN MCCLAIN, CO-)
EXECUTOR,)
)
)
Petitioner(s),)
)
v.) Docket No. 17152-13.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)
)
)
)

ORDER

This case was tried at a special session beginning on February 6, 2017, and the posttrial briefing runs into early next year. On June 26 respondent moved to strike part of petitioner's opening brief -- an annotated copy of the operating agreement of Sony/ATV Music Publishing. It's origins are obscure, but petitioner argues that it is a helpful compilation of the original operating agreement to show its numerous amendments, but is not evidence. It is, however, a sort of summary exhibit, which is a type of evidence. And the original operating agreement and all its amendments are in the record. This enables the Court to slog through the agreement as amended without the addendum's help, and it is

ORDERED that respondent's June 26, 2018 motion to strike is granted, and the addendum to petitioner's opening brief is deemed stricken.

(Signed) Mark V. Holmes
Judge

Dated: Washington, D.C.
July 26, 2018

SERVED Jul 26 2018