

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ESTATE OF ANDREW J. MCKELVEY,)	
DECEASED, BRADFORD G. PETERS,)	
EXECUTOR,)	
)	
Petitioner(s),)	
)	
v.)	Docket No. 26830-14.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

Pursuant to a telephone conference call with counsel for the parties on October 29, 2019, it is hereby

ORDERED: That the parties file seriatim briefs on the issues of whether the replacement of the original VPFCs with the obligations that the Court of Appeals held are new contracts satisfies the criteria for a termination of obligations that gives rise to taxable income, presumably capital gain and the amount of any such gain. If is further

ORDERED: That seriatim briefs will be due as follows:

(a) Petitioner’s seriatim opening brief will be filed with the Court and served on respondent no later than December 30, 2019;

(b) Respondent’s seriatim answering brief will be filed with the Court and served on petitioner no later than February 28, 2020; and

SERVED Oct 31 2019

(c) Petitioner's seriatim reply brief will be filed with the Court and served on respondent no later than March 30, 2020.

**(Signed) Robert P. Ruwe
Judge**

Dated: Washington, D.C.
October 30, 2019