

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

LAWRENCE G. GRAEV & LORNA GRAEV, )  
 )  
 Petitioners, )  
 )  
 v. ) Docket No. 30638-08.  
 )  
 COMMISSIONER OF INTERNAL REVENUE, )  
 )  
 Respondent )

**ORDER**

On March 30, 2017, the Court ordered the parties to file supplemental briefs regarding the effect of Chai v. Commissioner, \_\_ F.3d \_\_, 2017 WL 1046108 (2d Cir. March 20, 2017), aff'g in part, rev'g in part T.C. Memo. 2015-42. On May 31 and June 1, 2017, petitioners and respondent filed their supplemental briefs, respectively. Upon due consideration, it is

ORDERED: That, on or before June 20, 2017, each party may file a response to the other party's supplemental brief.

**(Signed) Michael B. Thornton**  
**Judge**

Dated: Washington, D.C.  
June 5, 2017

**SERVED Jun 06 2017**