

Privacy and Public Access to Electronic Case Files

New paragraph (b) of Rule 20 is added and current paragraph (b) is redesignated as paragraph (c). [Paragraph (a) remains unchanged and is omitted here.]

**RULE 20. COMMENCEMENT OF CASE**

\* \* \* \* \*

**(b) Statement of Taxpayer Identification Number:** The petitioner shall submit with the petition a statement of the petitioner's taxpayer identification number (e.g., Social Security number or employer identification number), or lack thereof. The statement shall be substantially in accordance with Form 4 shown in Appendix I.

**(c) Filing Fee:** \* \* \*

Explanation

Introduction

Pursuant to the Tax Court's Rules of Practice and Procedure, a taxpayer currently is required to include in the petition the taxpayer's identification number (e.g., Social Security number or employer identification number).<sup>1</sup> By contrast, the privacy policy adopted by the Judicial Conference of the United States and amendments to the Federal Rules of Civil, Bankruptcy, and Appellate Procedure all provide for redacted filings that include only the last four digits of an individual's Social Security

---

<sup>1</sup>Rules 34(b)(1); 211(d)(1), (f)(1)(B); 271(b)(1); 281(b)(1); 291(b)(1); 301(c)(1); 321(b)(1); and 331(b)(1); and Forms 1, 2, and 13 require the identification number (e.g., Social Security number or employer identification number) of the taxpayer to be included in the petition. Rule 241(c)(2) requires the employer identification number of the partnership to be included in the petition, Rules 260(b)(1) and 261(b)(1)(A) require the identification number of the taxpayer to be included in the motion, and Rule 321(b)(5) requires the spouse filing a petition to include the taxpayer identification number (e.g., Social Security number) of the other individual filing the joint return, if available. In addition, the Court's Rules and forms require that a taxpayer attach to the petition a copy of the notice of deficiency, liability, or determination that forms the basis for the Court's jurisdiction; such notice also will generally contain the identification number of the taxpayer.

number or taxpayer identification number. See F. R. Civ. P. 5.2; F. R. Bankr. P. 1005, 9037; and F. R. App. P. 25(a)(5).

Privacy concerns regarding personal information contained in Tax Court case files came to the Court's attention with the consideration by the Court of the E-Government Act of 2002, Pub. L. 107-347, sec. 205, 116 Stat. 2913, and its own electronic filing pilot program, and through recent requests by individual taxpayers to redact from Court documents their Social Security numbers.

The Internal Revenue Service uses the taxpayer identification number administratively to locate case files and transcripts of account, and to prevent premature assessments or continuation of collection activity during the pendency of a Tax Court case.

#### Federal Rules of Bankruptcy Procedure

In 2003, the Federal Rules of Bankruptcy Procedure were amended to implement the Judicial Conference privacy policy to limit the disclosure of a party's Social Security number. Under the amended rules and forms, only the last four digits of the debtor's Social Security number are required, but the debtor must submit with the petition a statement setting out his or her complete Social Security number. This enables a Bankruptcy Court to include the full Social Security number on the notice to creditors, but the statement itself is not filed in the case or maintained in the case file. See Fed. R. Bankr. P. 1005, 1007(f). The Report of the Advisory Committee on Bankruptcy Rules and the Committee Note to the amendment of Bankruptcy Form 21 indicate that the full Social Security number is included on the notice sent to creditors pursuant to rule 2002 of the Federal Rules of Bankruptcy Procedure, but not on the copy of the notice that becomes part of the court record. See <http://www.uscourts.gov/rules/Reports/BK5-2002.pdf>; <http://www.uscourts.gov/rules/Reports/BK5-2003.pdf>.

#### Amendment

The Court amends its Rules and petition forms to require the taxpayer to submit with a petition a Statement of Taxpayer Identification Number (Form 4). The statement is similar to the Statement of Social Security number used in the Bankruptcy Courts and to the civil cover sheets used in other Federal courts and would be a familiar concept to practitioners. The Court will provide the Statement of Taxpayer Identification Number to the Service with the copy of the petition served on the Service, but

the statement will not be filed and will not be a part of the Court's file in the case.

**Rule 27 is added as follows**

**RULE 27. PRIVACY PROTECTION  
FOR FILINGS MADE WITH THE COURT**

**(a) Redacted Filings:** Except as otherwise required by these Rules or directed by the Court, in an electronic or paper filing with the Court, a party or nonparty making the filing should refrain from including or should take appropriate steps to redact the following information:

(1) Taxpayer identification numbers (e.g., Social Security numbers or employer identification numbers);

(2) Dates of birth. If a date of birth is provided, only the year should appear;

(3) Names of minor children. If a minor child is identified, only the minor child's initials should appear; and

(4) Financial account numbers. If a financial account number is provided, only the last four digits of the number should appear.

**(b) Limitations on Remote Access to Electronic Files:**

Except as otherwise directed by the Court, access to an electronic file is authorized as follows:

(1) the parties and their counsel may have remote electronic access to any part of the case file maintained by the Court in electronic form; and

(2) any other person may have electronic access at the courthouse to the public record maintained by the Court in electronic form, but may have remote electronic access only to:

(A) the docket record maintained by the Court; and

(B) any opinion or order of the Court, but not any other part of the case file.

**(c) Filings Made Under Seal:** The Court may order that a filing containing any of the information described in paragraph (a) of this Rule be made under seal without redaction. The Court may later unseal the filing or order the person who made the filing to file a redacted version for the public record.

**(d) Protective Orders:** For good cause, the Court may by order in a case:

(1) require redaction of additional information; or

(2) issue a protective order as provided by Rule

103(a).