



United States Tax Court

Washington, DC 20217

Felicia Nicole Jones

Petitioner

v.

Commissioner of Internal Revenue

Respondent

Docket No. 31603-21W

ORDER

On November 23, 2021, petitioner filed the petition to commence this case, seeking to challenge a purported notice of determination under Internal Revenue Code section 7623 concerning whistleblower action. Petitioner did not indicate the identity of the taxpayer to whom petitioner's whistleblower claim relates (target taxpayer), nor did petitioner attach to the petition any notice of determination concerning whistleblower action. The Court's \$60.00 filing fee also was not paid.

The parties are reminded that, under Rule 345(b), Tax Court Rules of Practice and Procedure, when making an unsealed filing with the Court in a whistleblower action, the party making the filing "shall refrain from including, or shall take appropriate steps to redact, the name, address, and other identifying information of the taxpayer to whom the claim relates." Rule 345(b) further provides that the party "filing a document that contains redacted information shall file under seal a reference list that identifies each item of redacted information and specifies an appropriate identifier that uniquely corresponds to each item listed."

Upon due consideration and for cause, it is

ORDERED that, when filing or lodging documents in this case in the future, unless directed otherwise by the Court, the parties shall refrain from including, or take appropriate steps to redact the name, address, and other identifying information of the target taxpayer and, when appropriate, either (1) concurrently file or lodge under seal a reference list that identifies each item of redacted information and specifies an appropriate identifier that uniquely corresponds to each item listed or (2) concurrently file or lodge under seal an unredacted version of any redacted document that is filed or lodged. Documents filed under seal must be submitted to the Court in paper form.

If utilizing the first method, the parties shall file or lodge redacted versions of documents accompanied by a reference list of redacted information, which must be filed or lodged under seal and specifically identify and state each item of redacted information (for example, when the target taxpayer's name is redacted, the reference list must identify that redaction and also state the target taxpayer's name). Subsequent references in the case to a listed identifier will be construed to refer to the corresponding item of information.

If utilizing the second method, the versions shall be clearly marked as "Unredacted" or "Redacted", as appropriate, and the redacted version shall be an exact duplicate of the corresponding unredacted version, including attachments and exhibits, except for the redactions made with respect to the identifying information of the target taxpayer. It is further

ORDERED that, on or before December 30, 2021, petitioner shall file under seal a Response to this Order setting forth the name(s) of the target taxpayer(s) in this case and shall attach thereto a copy of the notice of determination concerning whistleblower action on which this case is based. It is further

Served 11/30/21

ORDERED that, on or before December 30, 2021, petitioner shall pay the Court's \$60.00 filing fee (or submit an Application for Waiver of Filing Fee, which is available on the Court's website by clicking on "eFiling & Case Maintenance", then by clicking on "Case Related Forms"). Instructions on how to pay the filing fee can be found in the "Guidance for Petitioners" tab of the Court's website at www.ustaxcourt.gov. Failure to comply with this Order may result in the dismissal of this case.

(Signed) Maurice B. Foley
Chief Judge