

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

JOSEPH A. INSINGA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 4609-12W.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

By Order of Dismissal for Lack of Jurisdiction entered April 23, 2013, the Court dismissed this case for lack of jurisdiction. Now pending before the Court is a Motion for Protective Order filed June 7, 2013, on behalf of a third party. We will now grant that motion.

The third party’s motion contends that taxpayer-specific information of the third party was disclosed in the filings in this case and seeks either the sealing or redaction of certain documents filed in this case. By Order dated June 27, 2013, the Court temporarily sealed the case.

On June 28, 2013, respondent filed a Response to Motion for Protective Order stating that he does not object to the redaction of names, addresses, and other identifying information of the taxpayer(s) to whom the claim relates from the documents in the record of this case or the sealing of some documents in the record in this case. On July 1, 2013, petitioner filed a response to the above-referenced motion by the third party. Petitioner contends that the third party has failed to file the motion timely and that the information disclosed is not proprietary or confidential. On August 9, 2013, the third party filed a Supplement to the Motion for Protective Order.

Section 7461(a) of the Internal Revenue Code (“I.R.C.”; 26 U.S.C.) provides that all reports of the Tax Court and all evidence received by the Tax Court shall be public records open to the inspection of the public. At the same time, I.R.C. section 6103 provides that returns and return information are confidential and are not subject to disclosure, except in limited circumstances. Because the taxpayer to whom the claim relates is not a party to this proceeding, the third party taxpayer has no control over what information has been included in the public record of this case. For this reason, Rule 345 was adopted to require that the parties shall redact the nonparty taxpayer’s name, address, and other identifying information and that redacted information will be sealed in a reference list. See Rule 345(b).

Although Rule 345(b) was adopted after most documents containing the information regarding the third party were filed in this case, the Court will grant the Motion for Protective Order and seal the documents identified in the Supplement to Motion for Protective Order.

Upon due consideration, it is

ORDERED that the Motion for Protective Order, filed by the third party on June 7, 2013, as Supplemented on August 9, 2013, is granted in that the Petition for Whistleblower Action Under Code Section 7623(b)(4) filed on February 21, 2012, Petitioner’s Objection and Response to Respondent’s Motion To Dismiss filed on April 18, 2012, Amicus Curiae Brief in Support of Petitioner’s Objection and Response to Respondent’s Motion To Dismiss filed by Ferraro Law Firm on July 30, 2012, and Petitioner’s Motion for Leave To Serve Discovery Requests and To Shorten Time, filed on April 16, 2013, are sealed. It is further

ORDERED that the Clerk of the Court shall remove from the Court’s public record the Petition for Whistleblower Action Under Code Section 7623(b)(4) filed on February 21, 2012, Petitioner’s Objection and Response to Respondent’s Motion To Dismiss filed on April 18, 2012, Amicus Curiae Brief in Support of Petitioner’s Objection and Response to Respondent’s Motion To Dismiss filed by Ferraro Law Firm on July 30, 2012, and Petitioner’s Motion for Leave To Serve Discovery Requests and To Shorten Time, filed on April 16, 2013, and they shall be retained by the Court in a sealed file which shall not be opened for inspection by any person or entity except by an Order of the Court. It is further

ORDERED that the temporary seal of the public record in this case is lifted. It is further

ORDERED that, in addition to regular service, the Clerk of the Court shall serve a copy of this order as follows:

Douglas W. Charnas, Esquire  
McGuire Woods LLP  
2001 K Street, N.W., Suite 400  
Washington, D C. 20006-1040

**(Signed) David Gustafson**  
**Judge**

Dated: Washington, D.C.  
December 30, 2013