

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

NOBORU PAUL KAITO,)	
)	SD
Petitioner,)	
)	
v.)	Docket No. 9314-16.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	

ORDER

On April 22, 2016, petitioner filed the petition in this case seeking review of a notice of determination denying relief from joint and several liability, which was issued to petitioner for tax years 2011, 2012, and 2013. On June 7, 2016, respondent filed a redacted Notice Regarding Notice of Filing of Petition and Right To Intervene, Linda Darlene Kaito, Deceased. On June 10, 2016, respondent filed an unredacted Notice Regarding Notice of Filing of Petition and Right To Intervene, Linda Darlene Kaito, Deceased, as well as a Motion To Seal the unredacted notice regarding notice of filing of petition.

In the notices regarding the notice of filing of petition, filed June 10, 2016, respondent informs the Court that Linda Darlene Kaito died on July 30, 2014, and that no personal representative or other fiduciary has been authorized to act on behalf of the estate of Ms. Kaito. In Fain v. Commissioner, 129 T.C. 89 (2007), the Court held that the right to intervene survives the nonpetitioning spouse's death and passes to the decedent's heirs. According to respondent's unredacted notice, Ms. Kaito had two heirs at law, other than petitioner: Charlene Martinez, who provided her address to respondent, and Annette O' Regan, who declined to provide her address to respondent.

Upon due consideration, it is

SERVED Jun 22 2016

ORDERED that respondent's Motion To Seal is granted and the above-referenced unredacted notice regarding notice of filing of petition and right to intervene is sealed. It is further

ORDERED that the Clerk of the Court shall remove the above-referenced unredacted notice regarding notice of filing of petition and right to intervene from the Court's public record, and that unredacted notice shall be retained by the Court in a sealed file, which shall not be opened for inspection by any person or entity except by Order of the Court. It is further

ORDERED that, in addition to regular service, the Clerk of the Court shall serve a copy of this Order and the petition in this case on Ms. Kaito's heir at law, Charlene Martinez, at the address provided in respondent's unredacted notice regarding notice of filing of petition and right to intervene, filed June 10, 2016. It is further

ORDERED that Ms. Martinez may exercise her right to intervene in this case by filing a notice of intervention with the Court no later than 60 days after service of this Order and by attaching a copy of this Order to any notice of intervention filed with this Court.

**(Signed) L. Paige Marvel
Chief Judge**

Dated: Washington, D.C.
June 21, 2016