

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

ATM SHAFIQUK KHALID,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 13967-19W.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

On November 22, 2019, respondent filed a Motion for Protective Order Pursuant to Rule 103. On December 18, 2019, petitioner filed his Opposition to Motion for Protective Order Pursuant to Rule 103, indicating that he was not in agreement with the protective order proposed by respondent which is also the standard protective order generally entered by the Court in whistleblower cases.

By Reply to Opposition to Motion for Protective Order Pursuant to Rule 103, filed February 28, 2020, respondent proposed certain revisions to the protective order to address petitioner’s concerns. By Reply to Order Dated March 25, 2020, petitioner indicated that he still does not agree with the proposed protective order. As petitioner has not agreed to abide by the proposed protective order and his agreement is essential to assure his compliance with any protective order entered in this case, we will deny respondent’s motion.

Upon due consideration, it is

ORDERED that respondent’s Motion for Protective Order Pursuant to Rule 103, filed November 22, 2019, is denied.

**(Signed) Maurice B. Foley**  
**Chief Judge**

Dated: Washington, D.C.  
November 19, 2020

**SERVED Nov 20 2020**