

UNITED STATES TAX COURT
 WASHINGTON, DC 20217

VERNON YIP,)
)
 Petitioner,)
)
 v.) Docket No. 16130-17.
)
 COMMISSIONER OF INTERNAL REVENUE,)
)
 Respondent)
)
)
)
)
)

ORDER

On July 28, 2017, petitioner filed a petition for redetermination and on that same day also filed a Motion To File Petition Under Seal. Thereafter, by Order dated August 7, 2017, the Court temporarily sealed the entire record in this case pending resolution of petitioner’s aforementioned motion and directed respondent to file a response to the motion. Respondent did so on August 24, 2017, objecting to the granting of petitioner’s motion. Petitioner then filed a Reply to respondent’s Response on September 19, 2017. Most recently, by Order dated September 26, 2017, petitioner’s motion was assigned to the undersigned for disposition.

Respondent contends in his aforementioned Response that the information petitioner seeks to keep confidential is “currently readily available to the public.” See Response, para. 15; see also Response, paras. 12-14, 16, and fn 3.¹ In addition, the allegations made in the pending motion and the affidavit attached thereto may be described as general, non-specific, and conclusory in nature. On the other hand, a fair reading of petitioner’s motion indicates that the only matter that petitioner

¹ Insofar as the general public is concerned, it should also be noted that electronic access to the content of documents filed by a party in a particular docket is limited to the parties in that particular docket.

seeks to keep confidential is his street address, which is a matter that should have no bearing on the disposition of the substantive issues raised by respondent's notice of deficiency and in the petition for redetermination. Accordingly, in balancing the legitimate interests of the public in having access to judicial records with petitioner's personal interests, it is hereby

ORDERED that petitioner shall, on or before October 19, 2017, file with the Court a redacted copy of the petition identical to the one filed on July 28, 2017, except for the redaction of petitioner's street address from such copy and from the notice of deficiency attached as an exhibit to such copy. It is further

ORDERED that respondent shall, on or before October 19, 2017, file with the Court a redacted copy of the Response identical to the one filed on August 24, 2017, except for the redaction of one sentence in paragraph 15 thereof, viz., the sentence beginning with the words "Searching that site", as such sentence includes petitioner's street address.

Upon compliance with this Order the Court intends to grant petitioner's July 28, 2017 Motion To File Petition Under Seal insofar as the unredacted petition is concerned and also seal Respondent's unredacted Response filed August 24, 2017, but otherwise lift the temporary seal of the entire record in this case.

(Signed) Robert N. Armen
Special Trial Judge

Dated: Washington, D.C.
September 28, 2017