

RULE 103. PROTECTIVE ORDERS

- (a) Authorized Orders:** On motion by a party or any other affected person, or on the Court's own, and for good cause, the Court may make any order that justice requires to protect a party or other person from annoyance, embarrassment, oppression, or undue burden or expense, including but not limited to one or more of the following:
- (1) That the particular method or procedure not be used.
 - (2) That the method or procedure be used only on specified terms and conditions, including a designation of the time or place.
 - (3) That a method or procedure be used other than the one selected by the party.
 - (4) That certain matters not be inquired into or that the method be limited to certain matters or to any other extent.
 - (5) That the method or procedure be conducted with no one present except persons designated by the Court.
 - (6) That a deposition or other written materials, after being sealed, be opened only by order of the Court.
 - (7) That a trade secret or other information not be disclosed or be disclosed only in a designated way.
 - (8) That the parties simultaneously file specified documents or information enclosed in sealed envelopes to be opened as directed by the Court.
 - (9) That expense involved in a method or procedure be borne in a particular manner or by specified person or persons.
 - (10) That documents or records (including electronically stored information) be impounded by the Court to ensure their availability for the purpose of review by the parties before trial and for use at the trial.

If a discovery request has been made, the movant must attach as an exhibit to a motion for a protective order under this Rule a copy of any discovery request in respect of which the motion is filed.

- (b) Denials:** If a motion for a protective order is denied in whole or in part, the Court may, on such terms or conditions it deems just, order any party or person to comply or to respond in accordance with the procedure involved.

(As effective October 3, 2008, [130 T.C. 460–61](#); as amended, effective January 1, 2010, [134 T.C. 353–54](#); effective March 20, 2023, [160 T.C. 652–53](#). For prior history, see [60 T.C. 1122–23](#) (1973); [93 T.C. 935–36](#) (1989).)