

RULE 227. ANONYMOUS PARTIES

- (a) **Petitioners:** A petitioner in an action to restrain disclosure relating to either a written determination or a prior written determination may file the petition anonymously, if appropriate.
- (b) **Intervenors:** An intervenor may proceed anonymously, if appropriate, in any disclosure action.
- (c) **Procedure:** A party who proceeds pursuant to this Rule shall be designated as “Anonymous”. In all cases where a party proceeds anonymously pursuant to paragraph (a) or (b) of this Rule, such party shall set forth in a separate paper such party’s name and address and the reasons why such party seeks to proceed anonymously. Such separate paper shall be filed with such party’s initial pleading. Anonymity, where appropriate, shall be preserved to the maximum extent consistent with the proper conduct of the action. See Rule 13(d), relating to contempt of Court. With respect to confidential treatment of pleadings and other papers, see Rule 228.

(As effective October 3, 2008, [130 T.C. 532](#). For prior history, see [68 T.C. 1059](#) (1977); [93 T.C. 1008–09](#) (1989).)