

RULE 228. CONFIDENTIALITY

- (a) Confidentiality:** The petition and all other papers submitted to the Court in any disclosure action shall be placed and retained by the Court in a confidential file and shall not be open to inspection unless otherwise permitted by the Court.
- (b) Publicity of Court Proceedings:** On order of the Court portions or all of the hearings, testimony, evidence, and reports in any action under this Title may be closed to the public or to inspection by the public, to the extent deemed by the Court to be appropriate in order to preserve the anonymity, privacy, or confidentiality of any person involved in an action within Code section 6110. See Code sec. 6110(f)(6).

(As effective October 3, 2008, [130 T.C. 532–33](#). For prior history, see [68 T.C. 1059–60](#) (1977).)