

**RULE 27. PRIVACY PROTECTION
FOR FILINGS MADE WITH THE COURT**

- (a) **Redacted Filings:** Unless these Rules provide otherwise or the Court orders otherwise, in an electronic or paper filing with the Court, a party or nonparty making the filing must refrain from including or must take appropriate steps to redact the following information:
- (1) *Taxpayer identification numbers:* These include, for example, Social Security numbers and employer identification numbers.
 - (2) *Dates of birth:* If a date of birth is provided, only the year should appear.
 - (3) *Names of minor children:* If a minor child is identified, only the minor child's initials should appear.
 - (4) *Financial account numbers:* If a financial account number is provided, only the last four digits of the number should appear.
- (b) **Limitations on Remote Access to Electronic Files:** Unless the Court orders otherwise, access to electronic files is authorized as follows:
- (1) The parties and their counsel may have remote electronic access to any part of the case file maintained by the Court in electronic form; and
 - (2) any other person may have electronic access at the courthouse to the public record maintained by the Court in electronic form, but may have remote electronic access only to:
 - (A) the docket record maintained by the Court; and
 - (B) any opinion, order, or decision of the Court, but not any other part of the case file.
- (c) **Filings Made Under Seal:** The Court may order that a filing containing any of the information described in paragraph (a) of this Rule be made under seal without redaction. The Court may later unseal the filing or order the person who made the filing to file a redacted version for the public record.
- (d) **Protective Orders:** For good cause, the Court may by order:
- (1) require redaction of additional information; or
 - (2) issue a protective order as provided by Rule 103(a).
- (e) **Option for Additional Unredacted Filing Under Seal:** A person making a redacted filing may also file an unredacted copy under seal. The Court will retain the unredacted copy as part of the record.

- (f) **Option for Filing a Reference List:** A document that contains redacted information may be filed together with a reference list that identifies each item of redacted information and specifies an appropriate identifier that uniquely corresponds to each item listed. The list must be filed with a motion to seal and may be amended as of right. Any reference in the case to a listed identifier will be construed to refer to the corresponding item of information.
- (g) **Waiver of Protection of Identifiers:** A person waives the protection of this Rule as to the person's own information by filing it without redaction and not under seal. The Clerk is not required to review documents filed with the Court for compliance with this Rule. The responsibility to redact a filing rests with the person making the filing.
- (h) **Inadvertent Disclosure:** A person may correct an inadvertent disclosure of identifying information in a prior filing by submitting a properly redacted duplicate filing (complete with attachments) within 60 days of the original filing without leave of Court, and thereafter only by leave of Court.
- (i) **Service on a Party Whose Address Is Subject to a Protective Order:** For service of papers on a party whose address is sealed or protected due to privacy or security reasons, see Rule 21(b)(1).

(As adopted, generally effective March 1, 2008, [130 T.C. 394–401](#); as amended, effective March 20, 2023, [160 T.C. 595–97](#).)