

TITLE XXXIII
WHISTLEBLOWER ACTIONS

RULE 340. GENERAL

(a) **Applicability:** The Rules of this Title XXXIII set forth the provisions that apply to whistleblower actions under Code section 7623(b)(4). Except as otherwise provided in this Title, the other Rules of Practice and Procedure of the Court, to the extent pertinent, are applicable to such actions.

(b) **Jurisdiction:** The Court shall have jurisdiction of a whistleblower action under this Title when the conditions of Code section 7623(b)(4) have been satisfied.

RULE 341. COMMENCEMENT OF WHISTLEBLOWER ACTION

(a) **Commencement of Action:** A whistleblower action under Code section 7623(b)(4) shall be commenced by filing a petition with the Court. See Rule 20, relating to the commencement of a case; Rule 22, relating to the place and manner of filing the petition; and Rule 32, regarding the form of pleadings.

(b) **Content of Petition:** A petition filed pursuant to this Rule shall be entitled “Petition for Whistleblower Action Under Code Section 7623(b)(4)” and shall contain the following:

(1) The petitioner’s name, State of legal residence, and mailing address, stated as of the date that the petition is filed.

(2) The date of the determination regarding an award under Code section 7623(b)(1), (2), or (3) by the Internal Revenue Service Whistleblower Office.

(3) Lettered statements explaining why the petitioner disagrees with the determination by the Internal Revenue Service Whistleblower Office.

(4) Lettered statements setting forth the facts upon which the petitioner relies to support the petitioner’s position.

(5) A prayer setting forth the relief sought by the petitioner.

(6) The signature, mailing address, and telephone number of each petitioner or each petitioner's counsel, as well as counsel's Tax Court bar number.

(7) As an attachment, a copy of the determination.

(c) **Filing Fee:** The fee for filing a petition for a whistleblower action shall be \$60, payable at the time of filing.

RULE 342. REQUEST FOR PLACE OF TRIAL

At the time of filing a petition for a whistleblower action, a request for place of trial shall be filed in accordance with Rule 140.

RULE 343. OTHER PLEADINGS

(a) **Answer:** The Commissioner shall file an answer or shall move with respect to the petition within the periods specified in and in accordance with the provisions of Rule 36.

(b) **Reply:** For provisions relating to the filing of a reply, see Rule 37.

RULE 344. JOINDER OF ISSUE IN WHISTLEBLOWER ACTION

A whistleblower action under Code section 7623(b)(4) shall be deemed at issue as provided by Rule 38.

RULE 345. PRIVACY PROTECTIONS FOR FILINGS IN WHISTLEBLOWER ACTIONS¹

(a) **Anonymous Petitioner:** A petitioner in a whistleblower action may move the Court for permission to proceed anonymously, if appropriate. Unless otherwise permitted by the Court, a petitioner seeking to proceed anonymously pursuant to this Rule shall file with the petition a motion, with or without supporting affidavits or declarations, setting forth a sufficient, fact-specific basis for anonymity. The petition and all other filings shall be temporarily sealed pending a ruling by the Court on the motion to proceed anonymously.

(b) **Redacted Filings:** Except as otherwise directed by the Court, in an electronic or paper filing with the Court in

¹New Rule 345 is effective as of July 6, 2012.

a whistleblower action, a party or nonparty making the filing shall refrain from including, or shall take appropriate steps to redact, the name, address, and other identifying information of the taxpayer to whom the claim relates. The party or nonparty filing a document that contains redacted information shall file under seal a reference list that identifies each item of redacted information and specifies an appropriate identifier that uniquely corresponds to each item listed. The list may be amended as a matter of right. Subsequent references in the case to a listed identifier will be construed to refer to the corresponding item of information. The Court in its discretion may later unseal the reference list, in whole or in part, if appropriate.

(c) Other Applicable Rules: For Rules concerned with privacy protections and protective orders, generally, see Rules 27 and 103(a).