

system, which does require such a registration.

5. The nature of a personal residency case is such that a taxpayer must disclose an extraordinary amount of personal, private, and even confidential information to contest the Department NODs *prima facie* case.
6. In order to plead their case, it is necessary for the Rothman's to make factual allegations as "material facts alleged in the petition, if not expressly admitted or denied, shall be deemed admitted." 35 ILCS 1010/1-50(c).
7. The Rothman's ability to adequately plead their case restricted by having to weigh the risk of dissemination to anyone with access to the Internet of personal information about them, their family, their assets and finances, their travel and locations of habitual presence.
8. Section 1-65(c) of the ITTA allows the Tax Tribunal, and the Petitioners, the flexibility to file under seal all or a portion of pleadings "in order to prevent economic or other harm to the taxpayer." 35 ILCS 1010/1-65(c).
9. It is prudent, and contemplated by the ITTA, that petitioners' personal information which might expose them to curiosity, unscrupulous targeting of any sort, and to possible mischief or danger, be avoided.
10. This petition is narrowly tailored to redact only the online content of the petition and thus imposes no burden on the Respondent, the Illinois Department of Revenue, nor on the Tax Tribunal, each of which have the unredacted official Petition, and it does not pre-determine what the Tax Tribunal's response might be in response to a FOIA request of the original unredacted petition should one be submitted. See Exhibit A, Proposed Redacted Petition of "Michael R and Jennifer R."

WHEREFORE, Petitioners Michael and Jennifer Rothman pray that their petition be granted and that the redacted Tax Tribunal Petition submitted as an Exhibit hereto be posted as the docketed document in this matter.

Respectfully submitted

Michael and Jennifer
Rothman

By: _____

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