IN THE ILLINOIS INDEPENDENT TAX TRIBUNAL

Michael R. and Jennifer R.,)	
Petitioners,)	
v.)	NO. 18 TRECEIVED
ILLINOIS DEPARTMENT OF REVENUE,) 1)	Individual Income Tax
Respondent.)	TYE: 12/31/2014 and 12/31/2015 BY: 7 7 7 5 5

PETITION TO PARTIALLY SEAL ONLINE DOCUMENTS

The Petitioners, Michael and Jennifer Rothman, pursuant to Section 1-65(c) of the Illinois Independent Tax Tribunal Act ("ITTA") hereby move for the entry of an order requiring portions of the copy of the petition to posted on the ITTA web page as a docketed document be filed under seal.

- 1. The Illinois Independent Tax Tribunal Act of 2012 ("ITTA") provides only that "Hearings shall be open to the public." 35 ILCS 1010/1-65(c).
- 2. The ITTA specifically provides that "[o]riginal tax return documents, schedules, or other attachments and any copies thereof shall not be made available to the public for inspection and copying. " Id.
- 3. The IITA neither requires nor specifies that docketed case documents must be posted online. The ITTA is expressly subject to the Freedom of Information Act, except as otherwise provided in Section 7 ("Exemptions") of that Act. 35 ILCS 1010/1-15(c)(3).
- 4. The Tax Tribunal web-site does not require a user to register for online access to docketed case documents, unlike, for example, the federal court 's PACER

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:

Michael J. Wynne of Petitioners' attorneys

Michael J. Wynne (mwynne@jonesday.com)

Jennifer C. Waryjas (jwaryjas@jonesday.com)

Douglas A. Wick (dwick@jonsesday.com)

JONES DAY

77 West Wacker Drive Chicago, IL 60601

(312) 260-1515