

**UNITED STATES TAX COURT**  
**WASHINGTON, DC 20217**

SHENAE A. OUTERBRIDGE,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 7907-08.
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent	)	

**ORDER**

Pending before the Court is petitioner’s Motion To Seal Documents, filed April 17, 2017. For the reasons discussed below, we will deny petitioner’s motion.

**Background**

On July 21, 2009, this Court filed its Memorandum Opinion (T.C. Memo. 2009-173) in this case. On January 11, 2010, a decision was entered by this Court.

On April 9, 2010, petitioner timely filed a Notice of Appeal from the Tax Court decision to the United States Court of Appeals for the Fourth Circuit. On August 4, 2010, the court of appeals affirmed this Court’s decision in an unpublished per curiam opinion. Outerbridge v. Commissioner, No. 10-1442 (4<sup>th</sup> Cir. Aug. 4, 2010) (per curiam).

**Petitioner’s Motion To Seal**

Petitioner seeks to have this entire case sealed, including the Court’s opinion which has been part of the public record for more than seven years. In her motion, petitioner states that “the Court issued an opinion holding that most of the expenses claimed as business expenses were personal in nature” and “In that opinion, the Court incorrectly infers that petitioner should have known better as a CPA.” In her affidavit in support of her motion, petitioner claims that the Court’s purported inference that she was a certified public accountant “is grossly misleading.”

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Petitioner further claims that the “stigma and perception” from her Tax Court case and the Court’s opinion has made potential employers question her “ability to provide sound financial management and accounting services” and she has lost at least two employment opportunities as a result. Petitioner asserts that this situation can only be remedied by making petitioner’s Tax Court case, including the Court’s opinion, inaccessible to the public.

### Law and Analysis

In general, all reports of the Tax Court and all evidence received by the Tax Court are public records open to public inspection. Internal Revenue Code (I.R.C.) sec. 7461(a); see also Willie Nelson Music Co. v. Commissioner, 85 T.C. 914, 917 (1985). The determination of whether to seal evidence in a case requires a balancing of privacy interests against the probative value of the confidential information. See I.R.C. sec. 7461(b)(1); Rule 103(a), Tax Court Rules of Practice and Procedure. Pursuant to Rule 103(a), the Court may make any order “which justice requires”, upon a motion by a party for “good cause”, to protect a party or other person from “annoyance, embarrassment, oppression, or undue burden or expense”. Section 7461(b) and Rule 103(a) authorize the Court to weigh the competing interests and to grant protection that justice requires. See Willie Nelson Music Co. v. Commissioner, 85 T.C. at 920. The party seeking protection first has the burden of proving that the material is the type of information protected by the courts, e.g., patents, trade secrets, privileged documents or other confidential or sensitive information. Willie Nelson Music Co. v. Commissioner, 85 T.C. at 920-921. A showing that the information would harm a party’s reputation is generally not sufficient to overcome the strong common law presumption in favor of access to court records. Willie Nelson Music Co. v. Commissioner, 85 T.C. at 921. Secondly, the party must show that there is good cause for protection, i.e., specific harm will result if the order is not granted. Willie Nelson Music Co, v. Commissioner, 85 T.C. at 920-921.

Here, petitioner essentially claims that the Court’s opinion, particularly its findings of fact and statements regarding petitioner’s testimony at trial, have harmed her reputation. Such information is clearly not the type that satisfies the legal standard for denying public access to court records. Furthermore, any financial information contained in the record related to petitioner’s business that was at issue in this case is hardly confidential or sensitive at this point in time—more than seven years after the opinion was issued—especially as that business

ceased operating long ago. Nor would sealing this case after nearly eight years make the Court's opinion unavailable, as it will still be available from public sources where it has already been published.

Petitioner also inaccurately portrays the Court's opinion. Petitioner states in her motion that the opinion infers petitioner was a CPA and thus is "grossly misleading" regarding petitioner's education and experience in the area of tax at that time. Rather, the opinion states that petitioner was a "trained accountant and auditor", which was factually accurate according to petitioner's testimony at trial. Moreover, the statement in the opinion referred to her financial acumen and did not rely on any tax expertise.

Petitioner has not met her burden of proving that the information she seeks to have sealed is the type of information that should be protected by the courts. Therefore, it is not necessary for the Court to reach the question of whether petitioner has shown that there is good cause for protection.

Upon due consideration, it is

ORDERED that petitioner's Motion To Seal Documents is denied.

**(Signed) Mary Ann Cohen  
Judge**

Dated: Washington, D.C.  
April 24, 2017