

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF OHIO

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PIPE FITTERS LOCAL 120,	:	CASE NO. 21-cv-00253
	:	
Plaintiff,	:	OPINION & ORDER
	:	[Resolving Doc. <a href="#">35</a> ]
v.	:	
	:	
QWEST MECHANICAL	:	
CONTRACTORS, et al.	:	
	:	
Defendant.	:	

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JAMES S. GWIN, UNITED STATES DISTRICT COURT JUDGE:

In this case, Plaintiff Pipe Fitters Local Union No. 120 (“Local 120”) alleges that Defendants breached a collective bargaining agreement by using non-bargaining unit members to perform bargaining unit work.

Plaintiff Local 120 filed a motion for summary judgment.<sup>1</sup> Plaintiff attached Defendants’ quarterly federal tax returns as exhibits to that motion.<sup>2</sup>

Now, Defendants’ move to strike or seal the tax return exhibits. Defendants argue that the tax returns are designated as confidential by statute.

The Sixth Circuit applies a “strong presumption in favor of openness” to court records.<sup>3</sup> However, the Sixth Circuit recognizes an exception to that presumption for “information required by statute to be maintained in confidence.”<sup>4</sup> That exception applies to the tax return exhibits at issue here. Under 26 U.S.C. § 6103, tax returns are confidential.

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<sup>1</sup> Doc. [33](#).

<sup>2</sup> Doc. 33-45; Doc. 33-46.

<sup>3</sup> [\*Shane Group, Inc. v. Blue Cross Blue Shield of Michigan\*, 825 F.3d 299, 305 \(6th Cir. 2016\)](#) (quoting [\*Brown & Williamson Tobacco Corp. v. F.T.C.\*, 710 F.2d 1165, 1179 \(6th Cir. 1983\)](#)).

<sup>4</sup> *Id.* at 308 (quoting [\*Baxter Intern., Inc. v. Abbott Laboratories\*, 297 F.3d 544, 546 \(7th Cir. 2002\)](#)).

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Defendants meet their burden to justify sealing the exhibits.

For the reasons stated above, the Court **GRANTS** Defendants' motion to seal the tax return exhibits.

IT IS SO ORDERED.

Dated: November 30, 2021

*s/ James S. Gwin*  
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JAMES S. GWIN  
UNITED STATES DISTRICT JUDGE