

KEYWORD: Guideline F

DIGEST: The SOR alleged that Applicant failed to file his Federal income tax returns for 2014, 2015, 2016, and 2018 as required. The Judge found against Applicant on that allegation. In his appeal brief, Applicant raises two issues that do not establish the Judge committed any harmful error. Adverse decision is affirmed.

CASE NO: 19-01213.a1

DATE: 02/06/2020

DATE: February 6, 2020

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In Re: )  
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 ----- ) ISCR Case No. 19-01213  
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 Applicant for Security Clearance )  
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**APPEAL BOARD DECISION**

**APPEARANCES**

**FOR GOVERNMENT**

James B. Norman, Esq., Chief Department Counsel

**FOR APPLICANT**

*Pro se*

The Department of Defense (DoD) declined to grant Applicant a security clearance. On July 23, 2019, DoD issued a statement of reasons (SOR) advising Applicant of the basis for that decision—security concerns raised under Guideline F (Financial Considerations) of Department of Defense Directive 5220.6 (Jan. 2, 1992, as amended) (Directive). Applicant requested a decision on the written record. On November 27, 2019, after considering the record, Administrative Judge Paul J. Mason denied Applicant’s request for a security clearance. Applicant appealed pursuant to Directive ¶¶ E3.1.28 and E3.1.30.

The SOR alleged that Applicant failed to file his Federal income tax returns for 2014, 2015, 2016, and 2018 as required. The Judge found against Applicant on that allegation. In his appeal brief, Applicant raises two issues that do not establish the Judge committed any harmful error. First, he argues that he owed no back taxes. In the decision, the Judge neither stated nor implied that Applicant owed delinquent taxes. To the contrary, the Judge noted that Applicant had extra withholdings and itemized deductions so that he was always due a refund but concluded his explanations and rationalizations did not excuse his failure to file his Federal tax returns in a timely manner. Decision at 1. Second, Applicant also argues the Judge did not take into consideration his remarks that he worked in a classified area but did not work with classified information. This is not a relevant consideration in determining security clearance eligibility. We have no authority to consider the extent to which an applicant may or may not actually have access to classified information in the course of his or her job. *See, e.g.*, ISCR Case No. 14-00508 at 2-3 (App. Bd. Jan. 23, 2015).

The Judge examined the relevant evidence and articulated a satisfactory explanation for the decision. The decision is sustainable on this record. A person who fails repeatedly to fulfill his or her legal obligations, such as filing tax returns when due, does not demonstrate the high degree of good judgment and reliability required of those granted access to classified information. *See, e.g.*, ISCR Case No. 15-08782 at 3 (App. Bd. Apr. 5, 2017). “The general standard is that a clearance may be granted only when ‘clearly consistent with the interests of the national security.’” *Department of the Navy v. Egan*, 484 U.S. 518, 528 (1988). *See also* Directive, Encl. 2, App. A ¶ 2(b): “Any doubt concerning personnel being considered for national security eligibility will be resolved in favor of the national security.”

**Order**

The Decision is **AFFIRMED**.

Signed: Michael Ra'anan  
Michael Ra'anan  
Administrative Judge  
Chairperson, Appeal Board

Signed: James E. Moody  
James E. Moody  
Administrative Judge  
Member, Appeal Board

Signed: James F. Duffy  
James F. Duffy  
Administrative Judge  
Member, Appeal Board