

amount actually owed was approximately \$200,000 and Applicant had only recently submitted an Offer in Compromise, which was still pending as of the hearing. The Judge noted that, even if the Offer in Compromise is approved, the monthly repayment terms proposed by Applicant “seem unrealistic to meet,” considering her overall financial picture. Decision at 6. Accordingly, the Judge found against Applicant regarding her Federal tax debt and concluded that the security concerns raised thereby were not mitigated.

On appeal, Applicant challenges the Judge’s analysis under the Whole-Person Concept, arguing that the adverse decision focused solely on financial considerations, but the totality of her personal and professional history demonstrates that she meets the standards necessary to be granted eligibility for access to classified information. This argument is without merit.

Applicant’s ongoing tax debts raise concerns that she may be lacking in qualities expected of those with access to classified information. Indeed, the Directive presumes there is a nexus or rational connection between proven conduct under any of the Guidelines and an applicant’s security suitability. *See, e.g.*, DISCR OSD Case No. 92–1106, 1993 WL 545051 at *3 (App. Bd. Oct. 7, 1993). The record reflects that Applicant owes approximately \$200,000 for tax years beginning with 2009. It is well-settled that an individual who is unwilling to fulfill her legal obligations to the Federal Government – such as paying income taxes as required – does not demonstrate the high degree of good judgment and reliability required of persons granted access to classified information. *See, e.g.*, ISCR Case No. 98-0810, 2000 WL 1247732 at *4 (App. Bd. Jun. 8, 2000) (“It is untenable for an applicant to refuse to accept his or her legal obligation to comply with the federal tax laws and then insist that the federal government must grant him or her the privilege of handling classified information.”). Applicant’s argument amounts to a disagreement with the Judge’s weighing of the evidence, which is not sufficient to demonstrate that he weighed the evidence or reached conclusions in a manner that is arbitrary, capricious, or contrary to law. *See, e.g.*, ISCR Case No. 06-17409 at 3 (App. Bd. Oct. 12, 2007).

Applicant also submits new evidence in the form of a narrative update on the status of her Federal Offer in Compromise and state tax debt and documentation regarding her taxes and other debts. The Appeal Board does not review cases *de novo* and is prohibited from considering new evidence on appeal. Directive ¶ E3.1.29.

Applicant has not established that the Judge committed harmful error. Our review of the record reflects that the Judge examined the relevant evidence and articulated a satisfactory explanation for the decision, which is sustainable on this record. “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). “Any doubt concerning personnel being considered for national security eligibility will be resolved in favor of the national security.” AG ¶ 2(b).

Order

The decision is **AFFIRMED**.

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

Signed: Gregg A. Cervi
Gregg A. Cervi
Administrative Judge
Member, Appeal Board

Signed: Allison Marie
Allison Marie
Administrative Judge
Member, Appeal Board