STATE OF MINNESOTA | TAX COURT

COUNTY OF RAMSEY | REGULAR DIVISION

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Christopher L. Niesen,

Appellant,

vs.

Commissioner of Revenue,

Appellee.

**ORDER DENYING APPELLANT'S MOTION TO SEAL DOCUMENTS**

Docket No: 9800-R

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This matter came before the Honorable Bradford S. Delapena, Judge of the Minnesota Tax Court, on Appellant's motion to seal documents containing state and federal income tax information.

Appellant Christopher L. Niesen is self-represented.

Wendy S. Tien, Assistant Minnesota Attorney General, represents Appellee Commissioner of Revenue.

Appellant Christopher L. Niesen challenges an order of the Commissioner adjusting his 2022 Minnesota individual income tax liability. We now vacate an earlier Order treating specified documents attached to Niesen's Notice of Appeal as confidential, and we separately deny Niesen's current motion to seal all documents filed in this matter containing federal and state income tax information.

Now, therefore, upon all the files, records, and proceedings herein, the Court makes the following:

**ORDER**

1. The Court's March 19, 2026 Order directing the Tax Court Administrator to treat Exhibits C, D, and E to Appellant's Notice of Appeal as confidential is hereby vacated in its entirety.

2. Appellant's motion to seal seven documents already filed in this matter is denied.

3. Appellant's motion for a standing order to seal "all sensitive filings throughout this proceeding"—that is, all documents either party files in this matter containing federal or state income tax information—is denied.

IT IS SO ORDERED.

BY THE COURT:

Bradford S. Delapena

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Date: 2026.07.23 11:56:30 -05'00'

Bradford S. Delapena, Judge
MINNESOTA TAX COURT

DATED: July 23, 2026

**MEMORANDUM**

## I. BACKGROUND

Appellant Christopher L. Niesen challenges an order of the Commissioner adjusting his 2022 Minnesota individual income tax liability.[1] In support of that challenge, Niesen attached as exhibits to his Tax Court Notice of Appeal three Internal Revenue Service (IRS) documents (Exhibits C-E), which he asserted were non-public.[2] On the ground that those documents "would

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[1] Not. Appeal (filed Mar. 2, 2026).

[2] Not. Appeal, Exs. C-E.

likely qualify as non-public 'financial source documents' under the General Rules of Practice for the District Courts," we filed an Order (the "March Order") providing that they would provisionally be treated as "confidential," but authorizing the Commissioner to challenge that treatment.[3]

Mr. Niesen subsequently filed a motion arguing that the Court should "seal"—that is, prohibit public access to—seven documents already filed in this matter.[4] He also requested a standing order sealing "all sensitive filings throughout this proceeding," which we interpret to mean all documents either party files in this matter containing federal or state income tax information.[5] The Commissioner both challenges our March Order provisionally treating as confidential Exhibits C through E to Niesen's Tax Court Notice of Appeal and opposes Niesen's present motion on the ground that state and federal law make tax return information publicly accessible when the government submits such information to a court in a tax administration proceeding.[6] Agreeing with the Commissioner, we now vacate our March Order and separately deny Niesen's current motion to seal all documents filed in this case containing federal and state income tax information.

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[3] Order Treat Specified Docs. Confidential (filed Mar. 19, 2026).

[4] Appellant's Not. Mot. & Mot. Protective Order & File Docs. Under Seal (filed Mar. 27, 2026); Appellant's Mem. Supp. Mot. Protective Order & File Docs. Under Seal 1-2 (filed Mar. 27, 2026).

[5] Appellant's Mem. Supp. Mot. Protective Order & File Docs. Under Seal 2. Both parties have redacted Mr. Niesen's social security number from all documents filed in this matter, and there is no dispute that these redactions are proper.

[6] Comm'r's Mem. Resp. Mot. Protective Order & File Docs. Under Seal (filed Apr. 3, 2026).

## II. Governing Law

### A. Income Tax Information is Generally Protected

Income tax *returns* and *return information* in the hands of the Department of Revenue are generally protected from public disclosure. Under Minnesota law, "return" means "a tax or information return, declaration of estimated tax, or claim for refund under Minnesota tax laws that is filed with the commissioner," and includes "supporting schedules, attachments, or lists that are supplemental to, or part of, the return." Minn. Stat. § 270B.01, subd. 2 (2024).[7] "Return information" means "a taxpayer's identity, the nature, source, or amount of the taxpayer's income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payments," and includes "the failure to file any return required to be filed with the commissioner under Minnesota tax laws." *Id.*, subd. 3. Federal law contains similar definitions of "return" and "return information" for documents possessed by the IRS. *See* I.R.C. §§ 6103(b)(1) ("return"), (b)(2)(A) ("return information").

Minnesota law generally protects returns and return information in the Department of Revenue's hands from public disclosure. *See* Minn. Stat. § 13.4963, subd. 2 ("Classification and disclosure of tax data created, collected, or maintained by the Department of Revenue under [enumerated tax laws] are governed by chapter 270B."); Minn. Stat. § 270B.02, subd. 1 ("**General rule.** Except as otherwise provided in this chapter, returns and return information are private data on individuals or nonpublic data …."); Minn. Stat. § 13.03, subd. 1 ("All government data … shall be public unless classified by statute … or federal law, as nonpublic … , or with respect to data on individuals, as private …."). Federal law contains an analogous general rule. *See* I.R.C. § 6103(a)

[7] Unless otherwise indicated, all statutory citations are to the 2024 version of Minnesota Statutes.

("Returns and return information shall be confidential … [and may not be disclosed] except as authorized by this title[.]").

### B. Exception for Judicial or Administrative Proceedings

Although Minnesota law generally prohibits the Department of Revenue's disclosure of returns and return information, that protection is not absolute. The Minnesota Government Data Practices Act provides in part: "Disclosure of tax return information in a judicial or administrative proceeding pertaining to or relating to tax administration is governed under section 270B.05." Minn. Stat. § 13.4963, subd. 5. The referenced statute provides in pertinent part as follows:

> **270B.05 DISCLOSURE IN TAX PROCEEDING.**
>
> Subdivision 1. **Judicial or administrative proceeding.** A return or return information may be disclosed in a judicial or administrative proceeding pertaining to or relating to tax administration as follows:
>
> (1) if the taxpayer is a party to the proceeding, or the proceeding arose out of, or in connection with, a determination of the taxpayer's civil or criminal liability or the collection of the taxpayer's civil liability, with respect to a tax imposed under Minnesota tax laws;
>
> (2) if the treatment of an item reflected on the return is directly related to the resolution of an issue in the proceeding; or
>
> (3) if the return or return information directly relates to a transactional relationship between the taxpayer and a person who is a party to the proceeding when that relationship directly affects the resolution of an issue in the proceeding.

Minn. Stat. § 270B.05, subd. 1(1)-(3) ("Tax Proceedings Exception"). For purposes of this provision, the following definitions apply:

- "Tax administration" means "the administration, management, conduct, direction, and supervision of the execution and application of Minnesota tax laws," and includes "assessment, collection, enforcement, litigation, publication, and statistical gathering functions under existing or proposed tax laws and related statutes." Minn. Stat. § 270B.01, subd. 4(1).
- "Disclosure" means "the making known to any person in any manner whatever a return or return information." *Id.*, subd. 7.
- "Minnesota tax laws" includes the state's individual income tax imposed by chapter 290. *Id.*, subd. 8(1).

Federal law contains a parallel exception to its own general rule. *See* I.R.C. § 6103(h)(4) (providing that "[a] return or return information may be disclosed in a Federal or State judicial or administrative proceeding pertaining to tax administration" in specified circumstances). Federal law also authorizes state officials to disclose federal returns and return information pursuant to a state statute authorizing such disclosure. *See* I.R.C. § 6103(p)(8)(B).

### C. Statutory Interpretation

"The object of all interpretation and construction of laws is to ascertain and effectuate the intention of the legislature." Minn. Stat. § 645.16. Legislative intent is determined "primarily from the language of the statute itself." *Brayton v. Pawlenty*, 781 N.W.2d 357, 363 (Minn. 2010) (quoting *Gleason v. Geary*, 8 N.W.2d 808, 816 (Minn. 1943)).

The first step is to determine whether a statute is unambiguous. *State v. Degroot*, 946 N.W.2d 354, 360 (Minn. 2020). Courts use "the 'canons of interpretation' set forth in Minn. Stat. § 645.08 in determining the plain meaning of a statute without first concluding that the statute [i]s ambiguous." *Laase v. 2007 Chevrolet Tahoe*, 776 N.W.2d 431, 435 (Minn. 2009). Under those canons, "words and phrases are construed according to rules of grammar and according to their common and approved usage; but technical words and phrases and such others as have acquired a special meaning, or are defined in [chapter 645], are construed according to such special meaning or their definition." Minn. Stat. § 645.08(1); *see also State ex rel. Beaulieu v. RSJ, Inc.*, 552 N.W.2d 695, 701 (Minn. 1996). When "the Legislature's intent is clear from the statute's plain and unambiguous language, then we interpret the statute according to its plain meaning without resorting to the canons of statutory construction." *State v. Struzyk*, 869 N.W.2d 280, 284-85 (Minn. 2015); *see also* Minn. Stat. § 645.16 ("When the words of a law in their application to an existing situation are clear and free from all ambiguity, the letter of the law shall not be disregarded under the pretext of pursuing the spirit.").

## III. Analysis

We construe Mr. Niesen's motion asking the Court to seal all documents either party files in this matter containing federal or state income tax information as invoking the General Rule protecting returns and return information in the Department of Revenue's hands from public disclosure.[8] We agree with the Commissioner, however, that the Tax Proceedings Exception, rather than the General Rule, applies here.

### A. Additional Procedural History

The Commissioner assessed Mr. Niesen $6,070.30 in additional Minnesota individual income tax, penalty, and interest by means of a Commissioner Filed Return dated December 2, 2025.[9]

After obtaining an extension from the Court,[10] Mr. Niesen timely filed on March 2, 2026, a Tax Court Notice of Appeal challenging "the Commissioner's Order dated December 2, 2025 (the 'Order'), which assessed individual income tax, penalties, and interest totaling $6,070.30 for tax year 2022 based on a Commissioner-Filed Return prepared pursuant to Minnesota Statutes Section 270C.33, Subdivision 3."[11] *See* Minn. Stat. § 271.06, subd. 1 (providing in part "an appeal to the Tax Court may be taken … from any official order of the commissioner of revenue respecting any tax, fee, or assessment, or any matter pertaining thereto, including the imposition of interest and penalty, or any matter over which the court is granted jurisdiction … by any person

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[8] Mr. Niesen's opening memorandum actually relied on chapter 270B's definition of return information together with the Data Practices Act, rather than on chapter 270B's General Rule. *See* Appellant's Mem. Supp. Mot. Protective Order & File Docs. Under Seal 5-11. Niesen's reply memorandum and oral presentation to the Court, however, cited the General Rule. *See* Appellant's Reply Mem. Supp. Mot. Protective Order & File Docs. Under Seal 6-7 (filed Apr. 17, 2026).

[9] Not. Appeal, Ex. A.

[10] Not. Appeal, Attachment.

[11] Not. Appeal, Statement of Reasons for Appeal, at 1.

directly interested therein or affected thereby"). In support of his challenge, Niesen attached as exhibits to his Notice of Appeal three IRS documents (Exhibits C-E). Exhibit C is a copy of an IRS Form 1099-NEC reporting nonemployee compensation for 2022; Exhibit D is a copy of a *corrected* 1099-NEC for 2022; and Exhibit E is a copy of an IRS Form W-2 for 2022. Commissioner does not dispute that Exhibits C-E qualify as "returns" or "return information" under state and federal law. These are the documents that we ruled would provisionally be treated as "confidential" in our March Order.[12]

After obtaining an extension from the Tax Court,[13] the Commissioner filed his Return and Answer to Mr. Niesen's appeal.[14] *See* Minn. Stat. § 271.06, subd. 3 (specifying tax court responsive pleadings).

**B. The Tax Proceedings Exception Applies**

"Tax administration" means, in pertinent part, "the execution and application of Minnesota tax laws," and includes "assessment, collection, enforcement, [and] litigation." Minn. Stat. § 270B.01, subd. 4(1)-(2). By statute, the Commissioner has lawful authority to "administer and enforce the assessment and collection of taxes," Minn. Stat. § 270C.03, subd. 1(1), and to "make determinations, corrections, and assessments with respect to taxes, including interest, additions to taxes, and assessable penalties," *id.*, subd. 1(2); *see also* Minn. Stat. § 270C.33, subd. 3 (authorizing the Commissioner to "make and file a return for [a] taxpayer"). Under the plain meaning of the foregoing provisions, the Commissioner's December 2, 2025 assessment of Mr. Niesen is a matter of *tax administration*. And because that term encompasses both enforcement

[12] Order Treat Specified Docs. Confidential.

[13] Order Granting 30-Day Extension Time Appellee File Return & Answer (filed Mar. 23, 2026).

[14] *See* Comm'r's Return & Answer (filed Apr. 21, 2026).

and "litigation," Minn. Stat. § 270B.01, subd. 4, Niesen's subsequent appeal of the Commissioner's assessment is also a matter of tax administration.

We therefore conclude that Mr. Niesen's tax court appeal is "a judicial or administrative proceeding pertaining to or relating to tax administration." Minn. Stat. § 270B.05, subd. 1. The legislature created the tax court as "an independent agency of the executive branch of the government," Minn. Stat. § 271.01, subd. 1, granting it jurisdiction over "all questions of law and fact arising under the tax laws of the state," Minn. Stat. § 271.01, subd. 5. "Laws governing taxes, aids, and related matters administered by the commissioner of revenue … shall be considered tax laws of this state." *Id.* By express statutory grant, "[t]he Tax Court shall have power to review and redetermine orders or decisions of the commissioner of revenue upon appeal therefrom in the cases authorized by law." Minn. Stat. § 271.05. By filing his Notice of Appeal invoking the tax court's jurisdiction, Minn. Stat. § 271.06, subd. 1, Niesen has instituted a judicial or administrative proceeding to review "the execution and application of Minnesota tax laws," Minn. Stat. § 270B.01, subd. 4(1); Minn. Stat. § 270B.05, subd. 1.

For the foregoing reasons, we conclude that relevant "return or return information may be disclosed [by the Commissioner] in [this] judicial or administrative proceeding" because:

1. "the taxpayer is a party to the proceeding, or the proceeding arose out of, or in connection with, a determination of the taxpayer's civil … liability … with respect to a tax imposed under Minnesota tax laws"; and
2. "the treatment of an item reflected on the return is directly related to the resolution of an issue in the proceeding."

Minn. Stat. § 270B.05, subd. 1(1)-(2). The Court reaches the same conclusion under federal law. I.R.C. §§ 6103(h)(4), (p)(8)(B).

### C. The Exception Contemplates Public Access to Covered Materials

Mr. Niesen argues that the Tax Proceedings Exception "authorizes party disclosure, not public access."[15] Emphasizing the Exception's use of the permissive "may be disclosed," Niesen notes that *may* "is universally understood to confer permission, not to impose an obligation."[16] He then reasons: "The statute authorizes the parties to introduce return information in a tax proceeding. It does not command this Court to make those documents publicly accessible."[17] In light of separate provisions contained in chapter 270B and chapter 271, however, we cannot agree.

"In enacting statutes, [courts] presume that the legislature acts with full knowledge of existing law." *Goodyear Tire & Rubber Co. v. Dynamic Air, Inc.*, 702 N.W.2d 237, 244 (Minn. 2005); *see also Minneapolis E. Ry. Co. v. City of Minneapolis*, 77 N.W.2d 425, 428 (Minn. 1956) (noting that when the legislature enacts statutes, it is presumed to have in mind all existing laws relating to the subject matter). Section 271.06, subdivision 3 governs responsive tax court pleadings, and provides in pertinent part:

> Within 30 days after the service and filing of the notice of appeal, … the commissioner *shall* make, certify, and file with the Tax Court a return composed of a copy of any application or petition by which the proceeding was instituted *and any other material paper preceding the order of the commissione*r, a copy of the order appealed from, [and] all relevant correspondence or other communication….

Minn. Stat. § 271.06, subd. 3 (emphasis added). Section 271.06, subdivision 6 provides that "[t]he Tax Court shall hold a public hearing in every case." *Id.*, subd. 6(a). Taken together, these provisions require the Commissioner to file *in a public judicial proceeding* all relevant "material paper preceding the order of the commissioner." Minn. Stat. § 271.06, subd. 3. Notably, these

[15] Appellant's Reply Mem. Supp. Mot. Protective Order & File Docs. Under Seal 4-5.

[16] Appellant's Reply Mem. Supp. Mot. Protective Order & File Docs. Under Seal 4 (citing Minn. Stat. § 645.44, subd. 15 ("'May' is permissive.")).

[17] Appellant's Reply Mem. Supp. Mot. Protective Order & File Docs. Under Seal 4.

requirements have been substantially the same since 1939. *See* Act of Apr. 22, 1939, art vi, § 15(c), (f), 1939 Minn. Laws 929, 934-36, 952.

Minnesota chapter 270B, containing both the General Rule and the Tax Proceedings Exception, was first enacted 50 years later, in 1989. *See generally* Act of May 17, 1989, art. 1, 1989 Minn. Laws 447, 447-58, 476 (codified as Minn. Stat. ch. 270B (1990)). We agree with Mr. Niesen that *may*, the term used in the Tax Proceedings Exception, Minn. Stat. §270B.05, subd. 1 ("may be disclosed"), is permissive. Minn. Stat. § 645.44, subd. 15. After all, the Exception grants the Commissioner *permission* to do what the General Rule prohibits: to disclose return and return information. Presuming, as we must, that the Legislature "ha[d] in mind all existing laws relating to the subject matter," *Minneapolis E. Ry.*, 77 N.W.2d at 428—here, the statutory framework governing tax court proceedings—we presume the Legislature appreciated that the Exception's permission to the Commissioner to disclose return and return information meant that the Commissioner would routinely file such information in statutorily mandated Return pleadings, *see* Minn. Stat. § 271.06, subd. 3, and that the information would thus become court records in *public* proceedings, *see id.*, subd. 6.[18] And, of course, the Legislature contemplated that the Commissioner might also file additional, relevant returns and return information obtained through discovery.

[18] We note here a procedural peculiarity in this matter. It was Mr. Niesen—rather than the Commissioner—who first filed Exhibits C through E, the two 1099-NECs and the W-2. Chapter 270B classifies, and regulates the disclosure of, only tax information *in the hands of the Department of Revenue*. *See* Minn. Stat. § 13.4963, subd. 2 ("Classification and disclosure of tax data created, collected, or maintained by the Department of Revenue under [enumerated tax laws] are governed by chapter 270B."). Consequently, Niesen cannot argue that the tax documents *he filed* qualify as returns or return information protected by chapter 270B. Owing to the Commissioner's obligation to include in his Return "any other material paper preceding the order of the commissioner," Minn. Stat. § 271.06, subd. 3, we have addressed this matter as one in which the Commissioner eventually would have filed those same tax documents.

Minn. Stat. § 271.06, subd. 7 (providing that the Minnesota Rules of Civil Procedure generally govern matters in tax court proceedings).

### D. Additional Considerations Favor the Public Access Conclusion

There are additional reasons to reject Mr. Niesen's contention that the Tax Proceedings Exception allows the Commissioner to disclose returns and return information to courts resolving tax administration issues, but that the Exception was not intended to make that information public.

First, Mr. Niesen's proposal would render virtually meaningless the legislative directive that "[t]he Tax Court shall hold a public hearing in every case." Minn. Stat. § 271.06, subd. 6. This case is illustrative. The issue here is the correct determination of Niesen's 2022 income for purposes of Minnesota's individual income tax. Exhibit C is a copy of an IRS Form 1099-NEC for 2022 attributing to Niesen certain compensation. Exhibit D is a copy of a *corrected* 1099-NEC for 2022 attributing to Niesen less compensation. According to Niesen's Notice of Appeal, the Commissioner's December 2, 2025 assessment "is based on an incorrect 1099-NEC."[19] Niesen argues that the Court should find the corrected 1099-NEC controlling, and should recompute his Minnesota income and resulting tax liability in accordance with calculations he provides. Niesen contends that both the underlying tax documents and his proposed recomputations—although now court records—should nevertheless be protected from public disclosure.

Given the limited scope of Mr. Niesen's appeal, any hearing in this matter would inevitably focus on the two 1099-NECs and Niesen's proposed recomputations. To prevent public disclosure of returns and return information sealed by the Court, therefore, the Court would have to close the courtroom for most or all of any hearing (whether a motion hearing or trial hearing). Given the

[19] Not. Appeal, Statement of Reasons.

statutory command to hold public hearings, Minn. Stat. § 271.06, subd. 6, we conclude that the Legislature did not intend this troubling and possibly unlawful result.[20]

Second, Niesen would apparently have the Court write its opinion deciding the case without expressly discussing any pertinent information—such as the amounts of compensation stated in the original and corrected 1099s, or the resulting recomputations of Niesen's income and resulting tax liability. The Court's inability to meaningfully explain its reasoning for reducing Niesen's tax liability, however, would destroy any public transparency for tax court proceedings. *See, e.g.*, *Doe v. Pub. Citizen*, 749 F.3d 246, 265-68 (4th Cir. 2014) ("Without access to judicial opinions, public oversight of the courts, including the processes and the outcomes they produce, would be impossible."); *see also Littlejohn v. Bic Corp.*, 851 F2d 673, 682 (3rd Cir. 1988) ("Public access serves to promote trustworthiness of the judicial process, to curb judicial abuses, and to provide the public with a more complete understanding of the judicial system, including a better perception of its fairness.").

Third, we conclude that the Legislature specifically determined that returns and return information disclosed pursuant to the Tax Proceedings Exception would no longer be protected by chapter 270B. Section 270B.10 provides: "A return or return information that is a matter of public record is not subject to this chapter." Minn. Stat. § 270B.10. As indicated above, the Legislature is presumed aware that the Commissioner, pursuant to the Tax Proceedings Exception, routinely files returns and return information in tax court, thereby making those documents a matter of public

[20] We disagree with Mr. Niesen's suggestion that the Court could hear his case publicly but nevertheless seal all of the determinative evidence. *See* Appellant's Reply Mem. Supp. Mot. Protective Order & File Docs. Under Seal 7-8 ("Section 271.06, Subd. 6 Requires Public Hearings, Not Public Records."). *See Doe v. Pub. Citizen*, 749 F.3d 246, 267 (4th Cir. 2014) ("[T]he First Amendment right of access extends to materials submitted in conjunction with judicial proceedings that themselves would trigger the right to access.").

record. Given the plain meaning of section 270B.10—particularly read in conjunction with the text of the Tax Proceedings Exception—we conclude that the Legislature intended to terminate the protections of chapter 270B as to returns and return information filed pursuant to the Exception. *See Kollodge v. F. & L. Appliances, Inc.*, 80 N.W.2d 62, 64 (Minn. 1956) ("It is a cardinal rule of statutory construction that a particular provision of a statute cannot be read out of context but must be taken together with other related provisions *to determine its meaning*.") (emphasis added).

**E. No Basis to Protect Other Documents**

Mr. Niesen's motion asks the Court to continue protecting and to seal not only Exhibits C through E to his Notice of Appeal, but also the Notice itself along with the attached Statement of Reasons for Appeal.[21] The basis for these requests, however, is that the listed documents are protected returns or contain return information.[22] In light of our conclusion that section 270B.10 terminates for documents filed in tax court pursuant to the Tax Proceedings Exception the protection otherwise provided by the General Rule, Niesen's request is not properly supported.[23]

Finally, Mr. Niesen asks the Court to seal the consulting agreement that underlies his receipt of the compensation documented on the two 1099-NECs.[24] We agree with the Commissioner, however, that Niesen fails to establish a basis to protect from public disclosure what would appear to be a routine commercial agreement.[25] *See Minneapolis Star & Trib. Co. v.*

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[21] Appellant's Mem. Supp. Mot. Protective Order & File Docs. Under Seal 3, 7-8.

[22] Appellant's Mem. Supp. Mot. Protective Order & File Docs. Under Seal 3, 7-8; Appellant's Reply Mem. Supp. Mot. Protective Order & File Docs. Under Seal 7.

[23] Given the Legislature's policy decision to enact sections 270B.05 and 270B.10, Mr. Niesen's policy argument that tax documents contain information possibly enabling identify theft are properly directed to the Legislature. Appellant's Reply Mem. Supp. Mot. Protective Order & File Docs. Under Seal 6-7.

[24] Appellant's Mem. Supp. Mot. Protective Order & File Docs. Under Seal 4, 8-9.

[25] Comm'r's Mem. Resp. Mot. Protective Order & File Docs. Under Seal 8.

*Schumacher*, 392 N.W.2d 197, 202-06 (Minn. 1986) (noting that the strong presumption in favor of public access to court proceedings can be overcome only by sufficiently strong countervailing interests).

B.S.D.