COMMONWEALTH COURT OF PENNSYLVANIA

AmerisourceBergen Sourcing, LLC v. Commonwealth of Pennsylvania

AmerisourceBergen Sourcing, LLC v. Commonwealth of Pennsylvania · No. Nos. 406 F.R. 2024, 407 F.R. 2024, 408 F.R. 2024 · Decided December 24, 2025

SUMMARY

The Pennsylvania Commonwealth Court granted AmerisourceBergen Sourcing, LLC’s application for relief concerning the disclosure of tax amounts in detailed status reports filed in consolidated appeals from Board of Finance and Revenue orders. The court held that, although the tax statutes’ official-purposes exception may permit disclosure, the better practice was to withhold the amount of tax at issue from public disclosure before factual development or litigation becomes necessary. The court directed the Commonwealth to refile redacted and unredacted status reports.

CASE DETAILS

COURT	Commonwealth Court of Pennsylvania
WRITING FOR THE COURT	Bonnie Brigance Leadbetter, Senior Judge; Anne E. Covey, Judge; Christine Fizzano Cannon, Judge
JURISDICTION	Commonwealth Court of Pennsylvania
DECIDED	December 24, 2025
DOCKET	Nos. 406 F.R. 2024, 407 F.R. 2024, 408 F.R. 2024
DISPOSITION	other
PROCEDURAL POSTURE	AmerisourceBergen applied for relief directing the Commonwealth to redact the amounts of tax at issue from detailed status reports filed in consolidated appeals from Board of Finance and Revenue orders. The Commonwealth opposed the application. The Commonwealth Court granted the application.
STANDARD OF REVIEW	The opinion does not identify a formal standard of review; it addresses the application as a matter of the Court's authority to control access to information filed in its proceedings and interprets the governing confidentiality statutes.
PRECEDENTIAL VALUE	Published precedential opinion of the Commonwealth Court of Pennsylvania

PARTIES	AmerisourceBergen Sourcing, LLC v. Commonwealth of Pennsylvania

TOPICS

tax court procedure · tax · statutory interpretation · appellate procedure · civil procedure

PRACTICE AREAS

Taxation · Pennsylvania civil procedure · Appellate procedure

QUESTIONS PRESENTED

1. Whether the amounts of tax at issue in appeals from Board of Finance and Revenue orders constitute confidential taxpayer information under Sections 731 of The Fiscal Code and 274 and 408(b) of the Tax Reform Code of 1971.
2. Whether the statutory official-purposes exception permits the Commonwealth to disclose the amounts of tax at issue in initial detailed status reports filed pursuant to the Court's orders.
3. Whether the Court should withhold public disclosure of the tax amounts until the appeals reach the factual-development or litigation stage, balancing statutory confidentiality interests against the presumption of openness.

HOLDINGS

1. The amounts of tax at issue, having been obtained from AmerisourceBergen's corporate tax reports, assessments, and assessment appeals, fall within the broad confidentiality protections of Sections 731 of The Fiscal Code and 274 and 408(b) of the Tax Reform Code of 1971, subject to the statutes' official-purposes exceptions.
2. The Commonwealth's disclosure of the tax amounts in the initial status reports was involuntary because it was made at the specific direction of the Court. The Court did not decide that only involuntary disclosures qualify as official purposes, but held that the disclosure was involuntary in these circumstances.
3. Even though the Court did not determine that necessity is legally required for the official-purposes exception, the better practice is to withhold public disclosure of the amount of tax at issue until the appeal is ripe for factual development or litigation.
4. The amount of tax at issue is not categorically confidential for the entire pendency of an appeal. If the matters proceed to factual development through stipulated facts or an evidentiary hearing, disclosure may become necessary for adjudication.

KEY QUOTATIONS

> *"The purpose of . . . Section [731 of The Fiscal Code] is to prohibit voluntary disclosures. It is not intended to defeat justice by prohibiting the production of necessary records in judicial proceedings."* (at 5)

> *"It simply means that upon a proper showing and for a proper and legitimate purpose as in this case, the evidence may be subpoen[a]ed, and the manner and the extent of the disclosure of the contents of such records still remain under the discretionary control of the trial judge."* (at 5)

> *"While the above cases are not legally or procedurally on point, and thus are not binding precedent with respect to the particular legal issue presented herein, we find them to be salutary."* (at 8)

FACTUAL BACKGROUND

The consolidated appeals concern AmerisourceBergen's corporate net income tax liability for tax periods spanning 2016 to 2019. The Commonwealth obtained the amounts of tax at issue from AmerisourceBergen's corporate tax reports, assessments, and assessment appeals. In response to the Court's orders requiring status reports, the Commonwealth publicly filed reports containing the tax amounts, while AmerisourceBergen sought to keep those amounts confidential during the early procedural stage of the appeals.

PROCEDURAL HISTORY

AmerisourceBergen instituted three appeals from orders of the Board of Finance and Revenue concerning corporate net income tax liabilities for periods spanning 2016 through 2019. The Court's initial orders required detailed status reports identifying, among other information, the best estimate of the amount at issue. AmerisourceBergen filed redacted and unredacted reports and requested that the Commonwealth redact the tax amounts from its reports; the Commonwealth refused and filed reports disclosing the amounts. The Court consolidated the matters and directed the application to the panel because of the recurring legal issue.

DISPOSITION

other

REMAND INSTRUCTIONS

No remand was ordered. The Prothonotary was directed to strike the Commonwealth's detailed status reports from the dockets, and the Commonwealth was directed to file redacted and unredacted versions within 30 days. In future appeals from Board orders, taxpayers seeking initial confidentiality must file redacted and unredacted status reports and comply with the Case Records Public Access Policy.

CASES CITED

- Gen. Motors Co. v. Commonwealth (Pa. Cmwlth., Nos. 281-283 F.R. 2024, filed Dec. 24, 2025)
- Commonwealth v. Mellon Nat'l Bank & Tr. Co., 61 A.2d 430 (Pa. 1948)
- Graham Farm Land Co. v. Commonwealth, 70 A.2d 219 (Pa. 1950)
- Olson & French, Inc. v. Commonwealth, 160 A.2d 401 (Pa. 1960)
- Frontage, Inc. v. County of Allegheny, 162 A.2d 1 (Pa. 1960)
- Governor's Off. of Admin. v. Campbell, 202 A.3d 890 (Pa. Cmwlth. 2019)
- McElfresh v. Dep't of Transp., 963 A.2d 582 (Pa. Cmwlth. 2009)
- Pa. Dep't of Revenue v. Wagaman (Pa. Cmwlth., No. 1494 C.D. 2019, filed Dec. 30, 2021)

- Commonwealth v. Fenstermaker, 530 A.2d 414 (Pa. 1987)
- Pa. ChildCare, LLC v. Flood, 887 A.2d 309 (Pa. Super. 2009)
- In re Est. of duPont, 2 A.3d 516 (Pa. 2010)
- In re M.B., 819 A.2d 59 (Pa. Super. 2003)
- Lerch v. Unemployment Comp. Bd. of Rev., 180 A.3d 545 (Pa. Cmwlth. 2018)

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