

# The South Carolina Court of Appeals

CarMax Auto Superstores, Inc., Appellant,

v.

South Carolina Department of Revenue, Respondent.

Appellate Case No. 2024-001558

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## ORDER

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Appellant filed an uncontested motion to file portions of the record on appeal under seal. Specifically, Appellant seeks to file certain matters designated by the parties in a supplemental sealed record on appeal because those documents contain private, sensitive tax and financial information, as well as other personally identifying information. Respondent's counsel consents to sealing the documents so that the documents are not publicly available on C-Track.

Although there is no provision in the South Carolina Appellate Court Rules for sealing records in the appellate court, the Court has the power to control its own records. *See Ex parte Capital U-Drive-It, Inc.*, 369 S.C. 1, 12, 630 S.E.2d 464, 470 (2006). Rule 41.1(b), SCRCPP, requires the moving party to state the reasons why sealing is necessary, explain why less drastic alternatives to sealing will not afford adequate protection, and address the following factors:

- (1) ensuring the parties' right to a fair trial or hearing;
- (2) the need for witness cooperation;
- (3) the reliance of the parties upon expectations of confidentiality of the proceeding;
- (4) the public or professional significance of the proceeding;
- (5) the perceived harm to the parties from disclosure;
- (6) why alternatives other than sealing the documents are not available to protect legitimate private interests; and
- (7) why the public interest, including, but not limited to, the public health and safety, is best served by sealing the documents.

After careful consideration of the uncontested motion to seal, the motion to seal is granted. Appellant must file a supplemental record on appeal under seal, which contains the following documents:


1. Joint Ex. 7 (E&Y Transfer Pricing Report FYE February 29, 2012)
2. Joint Ex. 8 (E&Y Transfer Pricing Report FYE February 28, 2015)
3. Joint Ex. 9 (Form 1120 (amended) FY 2016—Consolidated Federal Return)
4. Joint Ex. 10 (Form 1120 FY 2017—Consolidated Federal Return)
5. Joint Ex. 11 (Form 1120 FY 2018—Consolidated Federal Return)
6. Joint Ex. 12 (Form 1065 (amended) FY 2016—CBS Federal Return)
7. Joint Ex. 13 (Form 1065 FY 2017—CBS Federal Return)
8. Joint Ex. 14 (Form 1065 FY 2018—CBS Federal Return)
9. Joint Ex. 15 (Form SC 1120 FY 2016—CarMax East)
10. Joint Ex. 16 (Form SC 1120 (amended) FY 2016—CarMax East)
11. Joint Ex. 17 (Form SC 1120 FY 2017—CarMax East)
12. Joint Ex. 18 (Form SC 1120 FY 2018—CarMax East)
13. Joint Ex. 19 (Form SC 1120 (amended) FY 2016—CarMax West)
14. Joint Ex. 20 (Form SC 1120 FY 2017—CarMax West)
15. Joint Ex. 21 (Form SC 1120 FY 2018—CarMax West)
16. Joint Ex. 24 (Corporate Working Papers of the Department)
17. Joint Ex. 25 (Apportionment Schedules)
18. Joint Ex. 26 (Report of Field Audit (September 4, 2019))
19. Joint Ex. 30 (IDR #1 Responses)
20. Joint Ex. 31 (IDR #2 Responses)
21. Joint Ex. 38 (2016 Sample SC Invoices, Wire Requests, and Monthly Reconciliations)
22. Joint Ex. 50 (CarMax East SC Sales by Stores)
23. Joint Ex. 84 (Form SC 1120 FY 2016—CarMax Auto Superstores West Coast, Inc.)
24. Respondent's Demonstrative Ex. 2 (DeRamus Slide Deck 2)
25. Respondent's Demonstrative Ex. 3 (DeRamus Slide Deck 3)

The following documents are accepted filed as part of the record on appeal under seal from the flashdrive included with the motion to seal:

1. Joint Ex. 66 (FY 16—18 Legal P&L)
2. Joint Ex. 67 (CASS Associates)
3. Joint Ex. 68 (E&Y Supporting Documentation)
4. Joint Ex. 69 (18 Legal Balance Sheets Summaries)

5. Joint Ex. 70 (Spreadsheet from Brian Cody's file)
6. Joint Ex. 71 (DeRamus Spreadsheet 1)
7. Joint Ex. 77 (DeRamus Spreadsheet 7)
8. Joint Ex. 81 (FY 16 CAF v. Non-CAF Legal P&L)
9. Joint Ex. 82 (FY 17 CAF v. Non-CAF Legal P&L)
10. Joint Ex. 83 (FY 18 CAF v. Non-CAF Legal P&L)
11. Respondent's Demonstrative Ex. 1 (SCDOR Spreadsheet)

The record on appeal, along with the supplemental record on appeal under seal, must be filed within 20 days of the date of this order or the appeal will be dismissed. The flashdrive containing Joint Exhibits 66-71, 77, 81-83, and Respondent's Demonstrative Exhibit 1 is accepted as filed under seal.

  
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FOR THE COURT

Columbia, South Carolina

cc:

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**FILED**  
**Oct 08 2025**