

NR_key_name: 133EE9E548FE08D2852564BA0062E9E9

SendTo: CN=Farand Kan/O=ARRB @ ARRB

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BlindCopyTo: CN=R ecord/O=ARRB

From: CN=Laura Denk/O=ARRB

DisplayFromDomain:

DisplayDate: 06/18/1997

DisplayDate_Time: 2:15:18 PM

ComposedDate: 06/18/1997

ComposedDate_Time: 2:00:24 PM

Subject: Re: tax

THANKS for your e-mail. Here are some responses, to the extent that I know answers --(1) For purposes of this memo, I think you should assume that the Warren Commission was a Federal agency. It may not matter, though, because the Warren Commission records actually gave its records to the National Archives and Records Administration long before 1976, and NARA is definitely a Federal agency.(2) Sounds good.(3) It seems to me that "administrative/judicial proceeding" described in the "exception" to the Regulation refers back to the 26 U.S.C. 6103(i)(4). I think you will need to look up that specific subsection of the Internal Revenue Code to determine whether our work might fit into the exception. I'm glad you are beginning work on a memo. As a general rule, I think you should always aim to have some sort of written product (even if it is short), at the end of a legal research project. Brian Rosen is going to be working on this tax issue and may have some additional items he would like you to incorporate into this memo. You should talk to him (x 247) when you come in. As for a timeline, I could set one for you, but it would be artificial. I would suggest that you just decide for yourself what is reasonable. I mean, the tax project takes precedence over the journalist's privilege memo, but we'd like you to finish at least one of these before we give you a third research project. Once you talk to Brian, why don't you set a goal for finishing the tax memo and then a second goal for finishing the privilege memo, and let Jeremy, Brian, and I know your timeline. I will be away during the month of July, so if you want me to see anything, you need to get it to me by June 27 (Friday). (I'll be back August 4.) Otherwise, Jeremy and Brian will be here to review your work (and give you more as you need it.)

To: Laura Denk/ARRBcc: From: Farand Kan/ARRBDate: 06/18/97 01:35:53 PMSubject: Re: tax

I've been working on a short memo for the tax issue and although it is a narrow subject, I've gotten the point where I'm not sure if I'm heading in the right direction if you know what I mean. These are some issues, my plans for dealing with them, and some questions you may be able to help me with.

1. Does the prior release of Oswald's tax information fall within the meaning of Reg. 301.6103(a)-1? This involves checking up on whether certain terms fit certain definitions, i.e. "Federal agency" and "tax administration." I don't plan to discuss these definitions because you probably already know about them even though I don't. Was the Warren Commission a Federal Agency?
2. What were the limits to disclosure provided in Section 6103 prior to the 1976 amendments? This seems to be the major issue because even under Reg. 301.6103(a)-1, the release of previously disclosed documents can only go so far as "the authority of section 6103... before amendment of such section by section 1202 of the Tax Reform Act of 1976." Today I'm going to the library to look up the old law and see where it takes me.
3. Does the exception to Reg. 301.6103(a)-1 for administrative /judicial proceedings apply? This is something, like Record

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