

NR_key_name: 1E7380DEF3E834CF852564BA006B54C6
SendTo: CN=Brian Rosen/O=ARRB @ ARRB
CopyTo:
DisplayBlindCopyTo:
BlindCopyTo: CN=R ecord/O=ARRB
From: CN=Laura Denk/O=ARRB
DisplayFromDomain:
DisplayDate: 06/18/1997
DisplayDate_Time: 3:32:32 PM
ComposedDate: 06/18/1997
ComposedDate_Time: 3:32:21 PM
Subject: Re: tax
 TO: Farand Kan/ARRBcc: From: Laura Denk/ARRBDate: 06/18/97 02:13:17 PMSubject: RE: TAXTHANKS 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: taxI'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
 Record
Body:
recstat:
DeliveryPriority: N
DeliveryReport: B
ReturnReceipt:
Categories: