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**Subject:** Re: IRS records relating to Oswald's W-2 forms

raui-- mains for your message on the ms. we have been pursuing this issue. Dest, Jeremy to Jeremy\_guin @

ifk-arrb.gov ("Jeremy Gunn") @ internetcc: (bcc: Jeremy Gunn/ARRB)From:paulhoch @ uclink4.berkeley.edu (Paul L. Hoch) @ INTERNET @ WORLDCOM Date:03/14/97 04:29:21 PM CSTSubject:IRS records relating to Oswald's W-2 formsJeremy - I hope you will obtain certain IRS records relating to the employee IDnumbers on Oswald's W-2 forms. This note is prompted by John Armstrong's article in the new issue of "Probe." "Probe" co-editor Lisa Pease noted that "published here for the firsttime are copies of two letters from the IRS showing that at least two ofOswald's W-2 records of employment were forged in January, 1964!" (Emphasis in the original.) These letters have previously generated a surprising amount ofinterest among some of my colleagues. 
The IRS was asked when two employer ID numbers were assigned. [Theyare 72-0464241 (Dolly Shoe Company, where Oswald worked in 1955) and 72-0444599 (Pfisterer Dental Laboratories, 1956).] In each case, the IRS office in Memphis could find no record of thespecific number. They located four to six nearby (higher and lower)numbers, all of which "indicate that they were established in January1964." Thus, the author of the letter was "confident" that the numbers inquestion were also established in that month. The same conclusion is said by Armstrong to apply to the number for Tujague (where Oswald also worked in 1955 and 1956). The IRS letters do not clearly indicate just how the establishmentdate was determined. Although the letters say the "numbers indicate," theoverall impression is not that the date is encoded in the number itself. Amore likely interpretation is that the record relating to that numbercontains "January 1964" in the field for "date established." My first thought was that the data in the IRS files in 1995 might notbe not accurate. Could the explanation be that at some point the value "1/64" wasdefined to mean "1/64 or earlier?" I would not be surprised to see that sort of thing when 72-0464241 was DollyShoe and 72-0444599 was Pfisterer? If it did not, what can the IRS tell us about those companies? I also wonder if the Memphis office could find the starting date forany pre-1964 ID number. That is, given the ID number for an employer which has been aroundsince well before 1964 (e.g., the University of California, Berkeley, currently 94-6002123-G, or Tulane) what would IRS records say about I hope you will get and release any records on which the two publishedletters were based, plus relevant additional information about the databasefrom which the date information was extracted. Another possible explanation - "obvious" to Armstrong - is that the W-2's "were created in 1964 while in the

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