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**SendTo:** paulhoch @ uclink4.berkeley.edu (Paul L. Hoch) @ INTERNET @ WORLDCOM  
**CopyTo:**  
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**BlindCopyTo:** CN=R econd/O=ARRB  
**From:** CN=Jeremy Gunn/O=ARRB  
**DisplayFromDomain:**  
**DisplayDate:** 03/16/1997  
**DisplayDate\_Time:** 8:22:39 AM  
**ComposedDate:** 03/16/1997  
**ComposedDate\_Time:** 8:21:47 AM  
**Subject:** Re: IRS records relating to Oswald's W-2 forms  
 paulhoch @ uclink4.berkeley.edu (Paul L. Hoch) @ INTERNET @ WORLDCOM Date: 03/14/97 04:29:21 PM  
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 Jeremy - I hope you will obtain certain IRS records relating to the employee ID numbers 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 first time are copies of two letters from the IRS showing that at least two of Oswald's W-2 records of employment were forged in January, 1964!" (Emphasis in the original.) These letters have previously generated a surprising amount of interest among some of my colleagues. The IRS was asked when two employer ID numbers were assigned. [They are 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 the specific number. They located four to six nearby (higher and lower) numbers, all of which "indicate that they were established in January 1964." Thus, the author of the letter was "confident" that the numbers in question 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 establishment date was determined. Although the letters say the "numbers indicate," the overall impression is not that the date is encoded in the number itself. A more likely interpretation is that the record relating to that number contains "January 1964" in the field for "date established." My first thought was that the data in the IRS files in 1995 might not be accurate. Could the explanation be that at some point the value "1/64" was defined to mean "1/64 or earlier?" I would not be surprised to see that sort of thing when a record system is upgraded and old data is fed into it. I wonder if the check done in Memphis showed that 72-0464241 was Dolly Shoe and 72-0444599 was Pfisterer? If it did not, what can the IRS tell us about those numbers, beyond the date of establishment? If it did, can they also find earlier numbers for those companies? I also wonder if the Memphis office could find the starting date for any pre-1964 ID number. That is, given the ID number for an employer which has been around since well before 1964 (e.g., the University of California, Berkeley, currently 94-6002123-G, or Tulane) what would IRS records say about that number? I hope you will get and release any records on which the two published letters were based, plus relevant additional information about the database from 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 Record  
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