

MEMORANDUM FOR FILE

September 23, 1998

Written By: Doug Horne

SUBJECT: Questions Raised by John Armstrong and Carol Hewett About Lee Harvey Oswald's
Tax and Earnings Records

Memo Overview:

The Assassination Records Review Board (ARRB) received a number of requests from independent researchers John Armstrong and Carol Hewett to open, to the maximum extent allowable under the JFK Act, Lee Harvey Oswald's tax and earnings records--particularly his earnings records. Implicit in these requests was an apparent desire on the part of these two energetic and extremely curious independent researchers to explain apparent anomalies, clarify ambiguities, and answer unanswered questions, where possible, related to Oswald's tax, earnings, and employment history.

The purpose of this memo is to: (1) summarize their concerns as expressed to the ARRB; (2) present, in a documented fashion, what actions the ARRB staff was able to take with the Social Security Administration (SSA) and the Internal Revenue Service (IRS) to identify, examine, and place in the JFK Collection tax and earnings records for Lee Harvey Oswald; and (3) re-examine the principal points of John Armstrong's hypothesis about what he calls "the two Oswalds," and how well (or whether) his hypothesis "stands up" in light of the evidence uncovered by the ARRB staff. The opinions expressed in the body of this memo are solely those of the author, and do not express the opinions of any of the Review Board members.

In preface, the reader should remember that the JFK Act specifically prohibits the release of tax information: Section 11 (a) of the Act reads, in part, "When this Act requires transmission of a record to the Archivist or public disclosure, it shall take precedence over any other law (except section 6103 of the Internal Revenue Code)...that would otherwise prohibit such transmission or disclosure...". Section 6103 is the section of the Internal Revenue Code (*i.e.*, 26 U.S.C. § 6103) that prohibits federal government agencies that possess tax return information from disclosing that information. When Congress was considering the JFK Act in public hearings, the IRS requested that the JFK Act trump current federal law protecting tax return information and allow the IRS to release tax return records relating to the assassination of President Kennedy. Congress refused, as Section 11 (a) of the Act reveals. The Review Board staff has done its best to respond to researchers' concerns within

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the handicaps imposed by Section 11 (a) of the Act. To its credit, the Review Board recommended in its final report "...that Congress enact legislation exempting Lee Harvey Oswald's tax return information, Oswald's employment information obtained by the Social Security Administration, and other tax or IRS related information in the files of the Warren Commission and the HSCA from the protection afforded it by Section 6103 of the Internal Revenue Code, and that such legislation direct that these records be released to the public in the JFK Collection."

The Concerns of John Armstrong and Carol Hewett:

Enclosures (1) through (5) are specific requests received from John Armstrong and Carol Hewett for tax and earnings information on Lee Harvey Oswald in the 1950s. Enclosure (6) is a recent posting on the Internet about John Armstrong's hypothesis. Summarizing, Armstrong and Hewett are concerned that the government's records on Oswald's pre-Marine Corps employment and wages may be bogus, falsified records, for the following reasons (in combination--read sequentially):

-Enclosure (9), two pages from a very long list of evidence turned over from the Dallas Police Department to the FBI *on November 26, 1963*, contains three entries (for evidence items # 168, # 169, and # 175) that reference W-2 forms for Lee Oswald's withholding tax for the years 1955 and 1956.

-Mr. Armstrong is suspicious because when the microfilm taken on November 26-27, 1963 by the local Dallas FBI (SA Howe) of the numerous items in evidence on the extensive, multi-page list was developed by the Dallas Police Department, items of evidence #s 164-360 were found not to have been recorded on film--see Jesse Curry letter to Gordon Shanklin of December 3, 1963 (an attachment to enclosure (2)). In his letter of December 3, 1963, Chief Curry had to request that the FBI laboratory in Washington rephotograph these items of evidence.

-Because Mr. Armstrong, during the course of his research, believed he had discovered apparent discrepancies between Oswald's school and employment records at various times--and furthermore, had collected eyewitness recollections that he claimed were at variance with Oswald's documented educational and employment history--he decided to look into the "issue dates" on the Employer Identification Numbers (EINs) found on the W-2 forms for Lee Harvey Oswald rephotographed by the FBI in response to Chief Curry's letter of December 1963.

-Enclosure (2) documents that in September, 1995, two members of the public wrote, and received replies from, the Internal Revenue Service (IRS) office in Memphis, Tennessee regarding questions they had about the issue dates of two of the EINs, specifically for the EIN on a Dolly Shoe Company Lee Harvey Oswald W-2 Withholding Tax Statement for 1955, and the EIN on a

Pfisterer Dental Lab Co. Lee Harvey Oswald W-2 Withholding Tax Statement for 1956.

-The two replies from the Memphis IRS office, both dated October 17, 1995 and documented in enclosure (2), indicated that the EINs for both Dolly Shoe Company and Pfisterer Dental Lab Co. were established in January, 1964. Armstrong wondered how W-2 forms dated from the mid-1950s, and collected as evidence on November 26, 1963, could be "established in January 1964." To researcher John Armstrong, this was solid proof that the FBI had created two bogus W-2 forms--forgeries--as part of a cover-up. He apparently viewed the initial failure by the FBI to properly microfilm the W-2 forms as a conscious act of omission, and their delay in recording these items on film as the period in which the cover-up (*i.e.*, the creation of the suspected forgeries) was determined to be necessary, and subsequently implemented. In enclosure (3), fellow-researcher Hewett opines that the EIN for a third Oswald employer, Gerard F. Tujague, Inc., deductively must also have been "established in January 1964," because its numerical sequence fits in-between those established for Pfisterer's and Dolly Shoe Company during that same month.

-The "clincher" for Armstrong seems to have been the content of the FBI's November 26, 1963 report of its November 23, 1963 interview of U.S. Air Force Airman Palmer E. McBride, a former work associate of accused assassin Lee Harvey Oswald at the Pfisterer Dental Lab Co. in New Orleans, La. [The context for evaluating this report is Oswald's entry date into the U.S. Marine Corps--October 24, 1956--which is also concurrent with when he left New Orleans.] The FBI report states (in enclosure (7)) that McBride recalled associating with Oswald in late 1957 and in early 1958, at a time when Oswald is firmly documented to have been serving in the Marine Corps in California and Japan. To Armstrong, this Palmer McBride interview report, in corroboration with the Memphis IRS determinations that the EINs on two W-2 forms from 1955 and 1956 were "established in January 1964," was conclusive proof that there were really two Oswalds--one in New Orleans in 1957 and 1958, and the other (the Marine) in California and Japan at the same time.

-The author attended two lectures by Mr. Armstrong (in 1994 and 1995), and is aware of the basic structure of his working hypothesis, which postulates that there were two Lee Harvey Oswalds, and that the "birth" Oswald loaned his identity to a covert operative as part of that agent's "legend," and that this "false Oswald" then joined the Marine Corps for cover and deception purposes (in preparation for a mission--a false defection to the Soviet Union), while the "birth" Oswald remained in New Orleans, working at Pfisterer Dental Lab., with Palmer McBride. His contention was that the U.S. government--in order to cover up the embarrassing fact that President Kennedy's accused assassin had previously been a false defector to the USSR, and in that guise an employee of the U.S. government intelligence community, with its endless possible implications and ramifications for the assassination---took action immediately after the assassination to both suppress the real W-2 forms for

the “birth” Oswald, and to modify these same W-2 forms (for the “birth” Oswald) by modifying the year on the forms to indicate that the “birth” Oswald had been working at various establishments in 1955 and 1956 (vice 1957 and 1958), so that there would be no conflict with the well-established documentary record of the “covert” or “false” Oswald in the Marine Corps in 1957 and 1958. Since the IRS reported in October, 1995 to Mr. Goodman and Ms. Faircloth that the two respective EINs they were inquiring about were “established in January 1964,” Armstrong viewed this information as a “smoking gun,” *i.e.*, an exposure of the alleged FBI-orchestrated W-2 form forgeries, in which the IRS had indirectly and unwittingly, but accurately verified creation of a “new” (fraudulent) W-2 form by admitting (in 1995) the date that a new EIN was assigned to each company, in support of the government’s alleged cover-up. [Armstrong finds further support for his hypothesis in the apparent discrepancies found by he and researcher Jack White among the numerous photographs of Oswald in the historical record--that is, since they see numerous dissimilarities between pictures of Oswald taken at different times, they have concluded that some photos depict the “birth” Oswald; some depict the “covert operative;” and some are “composite” photos of both men.]

-Researchers Armstrong and Hewett have requested a number of times that the Review Board obtain information on when the EINs for Oswald’s other two pre-Marine employers of record, the Tujague and J. R. Michael shoe stores, were issued, and information on Lee Harvey Oswald’s recorded income (by amount per quarter, per employer, per year) from the Social Security Administration. [Presumably, their focus has been on obtaining Social Security Administration *earnings records* because they were well aware of the prohibition in the JFK Act against release of “tax information,” *i.e.*, tax returns for various years in question; implicit in their repeated requests for Social Security Administration earnings records for Oswald is their assumption, or perhaps hope, that SSA “earnings information” is distinct and different from what the IRS considers “tax information.”] Their requests have been focused on records, which has been appropriate, given that requests for records were central to the scope and mandate of the JFK Records Act; what was problematic to the Review Board staff was to what extent the IRS Code § 6103 exemption in Section 11 (a) of the JFK Act would prohibit us from responding to their requests for documents.

Actions Taken by the ARRB Staff to Obtain Tax Information (Tax Returns and EIN issue dates), and Employment and Earnings Records for Lee Harvey Oswald:

The Review Board staff concluded its business with the Social Security Administration in 1997, and concluded its business with the Internal Revenue Service in 1998. Although initial progress with these agencies was slow, ultimately the ARRB received very good cooperation and was extremely successful in stimulating the SSA and IRS to conduct thorough searches, locate assassination records, create identification aids (RIFs), and place them in the JFK Collection at NARA. Most of these

records are sealed in accordance with Section 11 (a) of the JFK Act, unless or until Congress amends Section 6103 of the IRS Code; but many of the records located by the IRS and SSA, and subsequently deposited in the JFK Collection (as assassination records), are directly responsive to the requests of researchers Armstrong and Hewett. If Congress will act in accordance with the Review Board's recommendation in its final report (to modify 26 U.S.C. § 6103), then Armstrong, Hewett, and other researchers interested in Oswald's tax information and employment history will be able to see the source documents they have so ardently requested access to. Meanwhile, much more of the *summary information* contained in those withheld source documents is *now open* than the author believed possible, until only a short time ago, as will be explained below.

Listed below is a chronology of actions taken by the Review Board staff with the SSA and IRS in direct response to the Armstrong and Hewett concerns expressed in enclosures (1) through (5)--and the responses received from these two agencies. Whenever appropriate in the opinion of the author, pertinent inquiries made by the ARRB, responses received, and even ARRB staff research products, are appended to this memo as enclosures so that the reader may evaluate them independently. Where sanitization has been required by Section 11 (a) of the JFK Act, the reader will see redactions. [All redactions in the enclosures to this memo are tax information that has been withheld in order to avoid violating Section 6103 of the IRS Code.] Unredacted versions of the redacted enclosures have been placed into the custody of Mr. Steven Tilley, JFK Liaison official at NARA, for safekeeping until such time as 26 U.S.C. § 6103 may be amended to permit their full release.

Chronology (and remarks) follow:

-May 31, 1996: ARRB's Executive Director David Marwell sends a letter (enclosure (10)) to Marina Oswald Porter, requesting that she execute and submit to the IRS a pre-prepared waiver that would allow release of all of Lee Harvey Oswald's tax information to the JFK Collection. [It was thought that receipt of annual tax returns would substantially address which years Oswald earned money, and where, and for what employer, which was a major concern of some researchers.]

-September 9, 1996: ARRB's General Counsel, Jeremy Gunn, after discussing this same (unresolved) IRS waiver issue with Marina Oswald Porter on the telephone, sends her enclosure (11).

-March 5, 1997: Marina Oswald Porter executes (signs) a *modified version* of the IRS tax information waiver prepared by the ARRB, and mails it to the IRS. This modified version requires the IRS to release her former husband's tax returns *only to researchers Ray or Mary La Fontaine*, who in turn, as indicated in writing in the modified waiver form, would subsequently make a permanent donation of them to the JFK Collection at NARA *only after* full dissemination of these materials to

the American public via the print and/or electronic media. [The author received assurances from IRS official Bill Lovelace in September, 1998 that the IRS did indeed send these materials to the La Fontaines in 1997, but expressed regret that the IRS could not find a copy of the forwarding correspondence that would have indicated exactly what was sent, and when. A similar inquiry with Mr. Steve Tilley at NARA revealed that as of September, 1998, the La Fontaines had not donated any Lee Harvey Oswald tax returns to the JFK Collection.]

-July 14, 1997: ARRB Senior Attorney Ron Haron sends a letter (enclosure (13)) to the Social Security Administration which includes, as attachment A, Warren Commission Documents 353 and 353a, which had originally been withheld from the public as restricted Social Security Administration earnings information--but which Mr. Haron's letter indicates *had been open since 1965*. CD 353a is an extract of information on Lee Harvey Oswald's employment history that was provided to the Warren Commission on February 3, 1964: it provided the Warren Commission with Oswald's employers, by quarter, from 1955 through his death in November 1963. The amounts earned from each employer (by quarter) were withheld from the extract by HEW in 1964, but with that exception, this open document provides a wealth of information about whom Oswald was working for, and when. [NOTE: This document contains one very remarkable entry, which the author will discuss in more detail later in this memo, namely: "1959, 3d quarter, no earnings reported;" remarkable because Oswald's official discharge date from the U.S. Marine Corps is September 11, 1959, meaning that there should have been earnings reported between July 1, 1959 through September 11, 1959. More on this later.]

-September 18, 1997: ARRB staffers Ron Haron and Doug Horne visit the Social Security Administration in Baltimore, Maryland, in order to examine all earnings information that SSA has assembled at the Review Board's request. The primary focus is on Lee Harvey Oswald, although there was much Ruby material also. We were allowed *access* to all of the SSA earnings records on Lee Harvey Oswald, and were allowed to take notes, *but were severely cautioned that the IRS considered the SSA's earnings records to be tax information, and accordingly were warned against releasing any information we obtained solely from SSA, vice an outside source*. To release information obtained *only* from SSA, and not independently from some other source, we were reminded, would constitute a violation of Section 6103 of the IRS Code, and would be a felony. The author took scrupulous notes and created the research product represented by enclosure (14). [The "tax information"--that is, earnings data--in enclosure (14) that is not also available from other sources is presently redacted, as required by the JFK Act.] During this meeting in Baltimore, the SSA

agreed to sequester, for perpetuity, all of the earnings records for Lee Harvey Oswald and Jack Ruby that the agency had gathered at the Review Board staff's request.

-January 16, 1998: The ARRB's new Executive Director, Jeremy Gunn, sends a letter (enclosure (15)) to Linda Stiff of the IRS which, in brief, summarizes the results of a "fresh start" meeting between the ARRB and the IRS.

-March 12, 1998: The ARRB staff sends a critical letter (enclosure (16)) to the IRS that defines the minimum search criteria acceptable to the Review Board in order for the IRS to demonstrate compliance with the JFK Act. Paragraphs (1) and (5) would constitute those of most interest to researchers Armstrong and Hewett.

-April 30, 1998: Linda Stiff of the IRS signs out a letter (enclosure (17)) to the ARRB that forwards a 21-page IRS legal opinion on substantive issues raised by the ARRB. This document becomes the guiding template for all future IRS responses to ARRB requests during the remainder of the ARRB's tenure.

-May 21, 1998: IRS official Thomas Marusin forwards a letter (enclosure (19)) to the ARRB stating that IRS review of Warren Commission materials made available by Steve Tilley of NARA has been completed.

-June 10, 1998: At the request of ARRB staff member and colleague Laura Denk, staff member Horne (the author) prepares a list of questions (enclosure (19)) for the IRS that attempts to be responsive to the concerns of John Armstrong and Carol Hewett, with accompanying data chart (and the Goodman and Faircloth IRS letters) attached as supplementary information. IRS officials Bill Lovelace and Aileen Summerlin promised to broaden their search, if and as necessary, in an attempt to answer the questions. By this time both of these officials have been working *full time* on ARRB-related business for several months. [Enclosure (19) is redacted where required--where tax information obtained solely from within SSA, and not from outside sources, appeared in the chart.]

-June 26, 1998: IRS official Thomas Marusin sends a letter to the ARRB (enclosure (20)) in which he states that the IRS review of HSCA tax-related documents has been completed.

-August 14, 1998: IRS official Aileen Summerlin delivers to ARRB staff member Douglas

Horne a "sanitized" report (*i.e.*, bereft of "tax information" that would violate the restrictions of the JFK Act) **that answers, to the best of her ability, the crucial questions raised in Horne's research product dated June 10, 1998**--see enclosure (19). This report is labeled enclosure (21), and substantially answers many of the questions raised by researchers John Armstrong and Carol Hewett. **The author has seen the tax information upon which it is based---now deposited in the JFK Collection as sequestered assassination records---and is convinced of the validity of its conclusions.** [NOTE: In August, 1998 the author was informed by Aileen Summerlin that all of the Social Security Administration's earnings records sequestered in 1997 at the request of the ARRB had been taken by the IRS and were being RIFed, and thereafter would be placed into the JFK Collection in the National Archives along with other tax information directly from IRS, vice SSA, files.]

-August 28, 1998: IRS official Thomas Marusin signs out "draft #1" of the IRS Final Statement of Compliance (enclosure (22)) and forwards same to ARRB staff member Doug Horne for review. This draft statement includes, as an enclosure, a list of the first of three sets of records of tax-related "assassination records" that will be deposited in the JFK Collection at NARA. At the direction of the IRS, portions of the enclosure to this letter have been redacted to protect tax information.

-September 4, 1998: Bill Lovelace of the IRS "JFK Task Force" hand-delivers "draft #2" (enclosure (23)) of the IRS Final Statement of Compliance. In addition to addressing certain specific ARRB concerns not addressed in draft #1, the enclosure list of assassination records that will be turned over to NARA has grown considerably. The IRS redacted portions of this draft that contained tax information.

-September 18, 1998: The author, acting upon a tip from IRS official Aileen Summerlin, examines HSCA Record # 180-10110-10130 for the third time since being given the overall ARRB staff responsibility for IRS/SSA issues in August, 1998. [This document is the original letter (not a copy) dated 19 December, 1978, from Howard T. Martin of the IRS to Mr. G. Robert Blakey, General Counsel and Director of the HSCA staff. It is found in the "HSCA Security Classified Files, Box 5, Folder JFK-164," maintained by NARA at the legislative archives in the old Archives building on the National Mall, not at Archives II in College Park, Maryland. Attached to the letter are xerox copies of four Lee Harvey Oswald tax returns that were provided to the HSCA for study. The letter states that the originals of these returns are held by the National Archives.]