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Subject: Authority of the Assassination Records Review Board to Inspect and Publicly Disclose IRS Documents Collected by the Warren Commission, Under I.R.C. § 6103, Treas. Reg. § 301.6103(a)-1, and Executive Order 11,130.

The National Archives and Records Administration (“NARA”) is currently in possession of Internal Revenue Service records which were obtained by the Warren Commission during its investigation into the assassination of President John F. Kennedy (the “Warren Commission IRS Documents”). The Assassination Records Review Board (“ARRB”) seeks to inspect the Warren Commission IRS Documents and disclose them to the public.

There is a general prohibition against the release of tax returns and tax return information as provided by I.R.C. (26 U.S.C.) § 6103, and as would seem to be reflected in Section 11(a) of the John F. Kennedy Records Collection Act of 1992 (the “JFK Act”). However, Treas. Reg. § 301.6103(a)-1(a) may provide an exception to the general prohibition where, as here, the tax documents being sought for disclosure were previously disclosed by the IRS to a Federal agency before January 1, 1977.

Under Treas. Reg. § 301.6103(a)-1(a), subsequent disclosures of previously disclosed tax documents are permitted for any purpose authorized by I.R.C. § 6103 as it stood prior to January 1, 1977 (the “Pre-Reform I.R.C. § 6103”). An analysis of the Pre-Reform I.R.C. § 6103 indicates that tax records were previously of public record, and available for disclosure upon order by the President.

Executive Order 11,130, which enacted the Warren Commission, gave the Warren Commission broad powers of investigation, examination, and disclosure over any evidence related to the assassination of President John F. Kennedy. These powers appear to have included authority to examine and disclose IRS documents. The ARRB share the same purposes as the Warren Commission, with respect to the examination and disclosure of records related to the assassination of President John F. Kennedy. Thus, the ARRB can probably examine and disclose to the public the Warren Commission IRS Documents under the purposes authorized by Executive Order 11,130, and therefore

pursuant to the Pre-Reform I.R.C. § 6103, the current Treas. Reg. § 301.6103(a)-1(a), and the current I.R.C. § 6103.

1. Regulations Promulgated Pursuant To I.R.C. § 6103 Can Permit A Disclosure Of The Warren Commission IRS Documents Under The JFK Act.

The general purpose of I.R.C. § 6103, as substantially amended via the Tax Reform Act of 1976, is to ensure that tax returns and tax return information “shall be confidential.” I.R.C. § 6103(a) (1994) (General Rule) (attachment #1-A). I.R.C. § 6103 has been singled out as one area of law where the power of the JFK Act does not have overriding authority: “The JFK Assassination Records Collection Act takes precedence over any other law *except* Section 6103 of the Internal Revenue Code.” 44 U.S.C. § 2107-11(a) (Supp. V 1994) (emphasis added).

Congress, however, did not make tax record confidentiality absolute, and noted that I.R.C. § 6103 left some room for disclosures. *See* H.R. Conf. Rep. No. 94-1515, 4180 (1976) (“The Senate amendment provides that returns and return information are to be confidential and not subject to disclosure except as provided by statute”). By providing for exceptions, Congress “strove to balance the particular office or agency’s need for the information involved with the citizen’s right to privacy and the related impact of the disclosure upon the continuation of compliance with our country’s voluntary tax assessment system.” Staff of Joint Comm. on Taxation 314, General Explanation of the Tax Reform Act of 1976 (Comm. Print 1976).

To coordinate the balance between a Federal agency’s need for information and the citizen’s right to privacy, regulations have been promulgated by the IRS under the authority of I.R.C. § 6103, providing a mechanism for limited disclosure of tax return information “as authorized by this title.” I.R.C. § 6103(a) (General Rule); *see* I.R.C. § 6103(q) (1994) (“Regulations -- The Secretary is authorized to prescribe such other regulations as are necessary to carry out the provisions of this section”). One such regulation permits subsequent disclosures of tax records released prior to the enactment of the Tax Reform Act of 1976, and may consequently allow for disclosure of the Warren Commission IRS Documents. *See* Treas. Reg. § 301.6103(a)-1 (as amended by T.D. 7723, 1980-45 Fed. Reg. 65564).

2. The Warren Commission IRS Documents Can Be Disclosed Under The Provisions Of Treas. Reg. § 301.6103(a)-1.

In conformity with the provisions of I.R.C. § 6103 and the Tax Reform Act of 1976, Treas. Reg. § 301.6103(a)-1 provides an exception to confidentiality, and permits

subsequent disclosures, of tax records released prior to the enactment of the Tax Reform Act of 1976:

Except as provided by paragraph (b) of this section, a return or return information (including taxpayer return information), as defined in section 6103(b)(1), (2), and (3) of the Internal Revenue Code, disclosed by the Internal Revenue Service before January 1, 1977, to an officer or employee of a Federal agency (as defined in section 6103(b)(9)) for a purpose not involving tax administration (as defined in section 6103(b)(4)) pursuant to the authority of section 6103 (or any order of the President under section 6103 or rules and regulations thereunder prescribed by the Secretary or his delegate and approved by the President) before amendment of such section by section 1202 of the Tax Reform Act of 1976 (Pub. L. 94-455, 90 Stat. 1667) may be disclosed by, or on behalf of, such officer, employee, or agency after December 31, 1976, for any purpose authorized by such section (or such order or rules and regulations) before such amendment.

Treas. Reg. § 301.6103(a)-1 (attachment #2); *see also* Disclosures of Returns and Return Information, T.D. 7723, 45 Fed. Reg. 65,564 (1980) (explanation of provisions governing Treas. Reg. § 301.6103(a)-1) (attachment #3).

The Warren Commission IRS Documents can probably be disclosed under the provisions of Treas. Reg. § 301.6103(a)-1, because five main requirements: (A) the Warren Commission IRS Documents consist of tax return or return information as defined in I.R.C. § 6103; (B) the Warren Commission IRS Documents were disclosed by the Internal Revenue service before January 1, 1977 to an officer or employee of a Federal agency; (C) the prior disclosure of the Warren Commission IRS Documents was for a purpose not involving tax administration; (D) the prior disclosure of the Warren Commission IRS Documents was pursuant to the authority of the Pre-Reform I.R.C. § 6103; (E) a subsequent disclosure of the Warren Commission IRS Documents by the ARRB would be on behalf of the Warren Commission, for a purpose authorized by the Pre-Reform I.R.C. § 6103.

A. *The Warren Commission IRS Documents Include, But Are Not Limited To, Tax Returns And Tax Return Information As Defined By I.R.C. § 6103.*

Tax “returns” consist of “any tax or information return, declaration of estimated tax, or

claim for refund . . . and any amendment or supplement thereto, including supporting schedules, attachments, or lists which are supplemental to, or part of, the return so filed.” I.R.C. § 6103(b)(1) (attachment #1-B). Thus actual tax forms within the Warren Commission IRS Documents, such as those filled out and submitted to the IRS by Lee Harvey Oswald, Jack Ruby, and other subjects to the Warren Commission investigation, are within the scope of I.R.C. § 6103 and Treas. Reg. § 301.6103(a)-1.

Beyond actual tax forms, only tax “return information” is protected. Return information is defined as: (A) “a taxpayer’s identity, the nature, source, or amount of his income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, tax withheld, deficiencies, overassessments, or tax payment . . . received by, recorded by, prepared by, furnished to, or collected by the Secretary with respect to a return” and (B) “any part of any written determination or any background file document relating to such written determination (as such terms are defined in section 6110(b)) which is not open to public inspection under section 6110.” I.R.C. § 6103(b)(2) (1994) (attachment #1-B). “Written determinations” include a “ruling, determination letter, or technical advice memorandum.” I.R.C. § 6110(b) (1994). “Background file documents” mean “the request for that written determination, any written material submitted in support of the request, and any communication (written or otherwise) between the Internal Revenue Service and persons outside the Internal Revenue Service in connection with such written determination (other than any communication between the Department of Justice and the Internal Revenue Service relating to a pending civil or criminal case or investigation) received before issuance of the written determination.” I.R.C. § 6110(b) (attachment #4).

While the terms describing return information are broad in scope, I.R.C. § 6103 specifies that the terms do not extend beyond individual identities: return information does not include “data in a form which cannot be associated with, or otherwise identify, directly or indirectly, a particular taxpayer.” I.R.C. § 6103(b)(2) (attachment #1-B). Further, “taxpayer identity” is limited to “the name of a person with respect to whom a return is filed, his mailing address, his taxpayer identifying number (as described in section 6109), or a combination thereof.” I.R.C. § 6103(b)(6) (attachment #1-B). It seems likely that of the three boxes and over two hundred Warren Commission IRS Documents held by the NARA, some documents consist of neither tax returns, nor tax information that can identify a particular individual.¹ Warren Commission IRS Documents that do not consist

¹ The NARA database of Warren Commission IRS Documents indicates that several files do not relate to tax returns or tax return information. Among the files: “Ruby, Jack, File in Background Folder”; “Baker, Mollie, Voluntary Sworn Statement Of”; “Ruby, Jack, Affiliations, Organized Crime”; “Note Last Page Investigation By Secret Service Was Terminated 12-19-63”;

of tax returns and tax return information as defined by I.R.C. § 6103 are, of course, not protected by I.R.C. § 6103 confidentiality provisions. Such unprotected IRS documents must be disclosed in accordance with any demands made by the ARRB pursuant to the JFK Act, and need not be subject to the further analyses of this memorandum.² See generally 44 U.S.C. § 2107 (Supp. V 1994). Warren Commission IRS Documents that are defined by I.R.C. § 6103 are subject to confidentiality provisions, but are likewise subject to the disclosure provisions of Treas. Reg. § 301.6103(a)-1.

B. The Warren Commission IRS Documents Were Disclosed Before January 1, 1977 To An Officer Or Employee Of A Federal Agency.

The IRS previously disclosed the Warren Commission IRS Documents during the course of the Warren Commission investigation, which was initiated on November 29, 1963 and concluded September 24, 1964. While the exact date of each IRS document disclosure has not been determined (the documents were apparently disclosed in clusters), the NARA database has not recorded dates of transfer that exceed 1964, and all prior disclosures certainly occurred before 1977, as required by Treas. Reg. § 301.6103(a)-1.

“Goldstein, Frank, San Francisco Police Department, Criminal Record”; Senator, George, Memorandum of Interview With.”

² Moreover, it is the ARRB’s position that the JFK Act empowers the ARRB to inspect the Warren Commission tax records in order to assist in the process of determining whether such records consist of tax returns and tax return information as defined and protected by I.R.C. § 6103.

The Warren Commission (officially, the “President’s Commission on the Assassination of President Kennedy”), as receivers of the IRS document disclosure, included “an officer or employee of a Federal agency” as required under the provisions of Treas. Reg. § 301.6103(a)-1. “Federal agency” is defined as “each authority of the Government of the United States, whether or not it is within or subject to review by another agency, but does not include - (A) the Congress; (B) the courts of the United States.” 5 U.S.C. § 551(1) (1994) (attachment #5); *cf.* I.R.C. § 6103(b)(9) (“The term “Federal agency means an agency within the meaning of section 551(1) of title 5, United States Code.”) (attachment #1-C). While the Warren Commission was definitely an “authority of the Government of the United States,” one might object that the Warren Commission was not a Federal agency because it consisted of members of Congress and members of the Federal judiciary.³ But 5 U.S.C. § 551(1) does not seem to exclude individual members of Congress or Federal courts; rather, it excludes whole entities: “the Congress” and “the courts of the United States.” Thus the Warren Commission can be distinguished as a Federal agency consisting of members of Congress and the Federal judiciary; those members (of non-agencies), when receiving documents from the IRS, were acting as appointees to the Warren Commission and not as judges or Congressmen, thereby constituting officers of a Federal agency as required by Treas. Reg. § 301.6103(a)-1.

C. *The Warren Commission IRS Documents Were Disclosed For A Purpose Not Involving Tax Administration.*

The Warren Commission was created by President Lyndon B. Johnson to “ascertain, evaluate and report upon the facts relating to the assassination of the late President John F. Kennedy and the subsequent violent death of the man charged with the assassination.” Exec. Order No. 11,130, 28 Fed. Reg. 12789 (1963) (attachment #6). The official purposes of the Commission were quite apart from tax administration:

The purposes of the Commission are to examine the evidence developed by the Federal Bureau of Investigation and any additional evidence that may hereafter come to light or be uncovered by federal or state authorities; to make such further investigation as the Commission finds desirable; to evaluate

³ The original appointees to the Warren Commission were: The Chief Justice of the United States Earl Warren, Chairman; Senator Richard B. Russell; Senator John Sherman Cooper; Congressman Hale Boggs; Congressman Gerald R. Ford; The Honorable Allen W. Dulles; The Honorable John J. McCloy. *See* Exec. Order No. 11,130 (1963).

all the facts and circumstances surrounding such assassination, including the subsequent violent death of the man charged with the assassination, and to report to [President Johnson] its findings and conclusions.

Exec. Order No. 11,130.

D. The Warren Commission IRS Documents Were Disclosed Pursuant To The Authority Of The Pre-Reform I.R.C. § 6103.

(1) The Pre-Reform I.R.C. § 6103 generally permitted inspection and public disclosures of IRS documents pursuant to executive orders.

Prior to the Tax Reform Act of 1976, which ensured that all tax return information would be confidential and subject to disclosure only upon statutory exception, tax records were officially of “public record” and subject to fewer disclosure restrictions. *Compare* I.R.C. § 6103 (West 1976) (attachment #7) *with* I.R.C. § 6103 (1994). Under the Pre-Reform I.R.C. § 6103 guidelines, several rules, regulations, and executive orders were promulgated so that by 1976, “virtually every Federal agency had access to tax returns, usually on the written request of the head of the agency.” *See generally* Mertens Law of Fed. Income Tax’n § 47.02 (1997).

The Pre-Reform I.R.C. § 6103 included two sections regarding the power of the President to order disclosure of IRS documents, either of which would allow disclosure of the Warren Commission IRS Documents pursuant to an executive order.⁴ Section (1) of the Pre-Reform I.R.C. § 6103 stated that tax documents “shall be open to inspection only upon order of the President and under rules and regulations prescribed by the Secretary or his delegate and approved by the President.” I.R.C. § 6103(a)(1).⁵ Section (2) stated

⁴ It is unlikely that Treas. Reg. § 301.6103(a)-1 would permit issuance of a new executive order authorizing the disclosure of the Warren Commission IRS Documents. The regulation only mentions the validity of past executive orders made before the enactment of the Tax Reform Act of 1976, thus implying that presently enacted executive orders will not be honored. *See* Treas. Reg. § 301.6103(a)-1.

⁵ Section (1) of the Pre-Reform I.R.C. § 6103 referred to “taxes imposed by chapters 1, 2, 3, and 6” while section (2) referred to “taxes imposed by chapters “1, 2, 3, 5, 6, 11, 12, and 32, subchapters B and C of chapter 33, subchapter B of chapter 37, and chapter 41.” The pertinent chapters of the tax code with reference to the Warren Commission IRS Documents are chapters 1, 2, 3, and 6; thus this distinction is not considered significant.

that tax documents “shall be open to public examination and inspection to such extent as shall be authorized in rules and regulations promulgated by the President.” I.R.C. § 6103(a)(2); *see, e.g.* Treas. Reg. § 301.6103(a)-1(f) (regulation permitting disclosure of IRS documents to Federal agencies, pursuant to executive order and under the authority of I.R.C. § 6103).⁶

Sections (1) and (2) of the Pre-Reform I.R.C. § 6103 appear to have distinguished between avenues for “inspection” and “public examination and inspection.” This distinction may present an obstacle to full public disclosure of the Warren Commission IRS Documents, because section (2) which dealt with “public examination” referred only to the “rules and regulations promulgated by the President” and did not refer to the authority of executive orders. Section (1) did refer to the authority of “order of the President,” but did not mention rights of “public examination.” An argument can therefore be made that under the Pre-Reform I.R.C. § 6103, executive orders generally could not permit public disclosures, unless rules and regulations authorizing public examination were promulgated by the President under section (2). But to reach this argument, one would be forced to conclude that Executive Order 11,130 could not have authorized public disclosures, and that both the IRS and the Warren Commission operated illegally by allowing IRS documents to be publicly disclosed. A less extreme interpretation is that section (2) did not make public examinations contingent upon rules and regulations promulgated by the President, but instead, these rules and regulations were only meant to determine the “extent” of public examination and inspection permissible. *See* I.R.C. § 6103 (1976). Thus the absence of rules and regulations promulgated pursuant to Executive Order 11,130 should not indicate that public disclosure is impermissible; rather, the absence indicates that the actual executive order must be further scrutinized to determine the extent of public disclosure permissible.

(2) Under the authority of the Pre-Reform I.R.C. § 6103, Executive Order 11,130 permitted the inspection and public disclosure of IRS documents.

⁶ This memorandum explores the disclosure of the Warren Commission IRS Documents under the specific “purpose authorized” by Executive Order 11,130. *See* Treas. Reg. § 301.6103(a)-1. But Treas. Reg. § 301.6103(a)-1 may also be interpreted to indicate that “any purpose authorized” by the Pre-Reform I.R.C. § 6103 includes the broad authority of all prior rules and regulations (such as those described in subsection (2) of the Pre-Reform § 6103), which may have permitted IRS document disclosures even without a specific executive order. *Id.*

For a discussion of pre-reform rules and regulations, please see the companion memorandum entitled “Authority of the Assassination Records Review Board to Inspect and Disclose IRS Documents Collected by the Warren Commission, Under I.R.C. § 6103, Treas. Reg. § 301.6103(a)-1, and the Pre-Reform Treas. Reg. § 301.6103(a)-1(f).

The Warren Commission was empowered to “prescribe its own procedures and to employ such assistants as it deems necessary,” and President Johnson ordered that “All Executive departments and agencies are directed to furnish the Commission with such facilities, services and cooperation as it may request from time to time.” Exec. Order 11,130. Further, the Warren Commission’s purpose was to examine “any additional evidence that may hereafter come to light or be uncovered by federal or state authorities; to make such further investigation as the Commission finds desirable; to evaluate all the facts and circumstances surrounding such assassination, including the subsequent violent death of the man charged with the assassination.” *See supra* part 2(C). Soon after the Warren Commission was established, Congress issued a joint resolution stating: “The Commission, or any member of the Commission when so authorized by the Commission, shall have power to issue subpoenas requiring the attendance and testimony of witnesses and the production of *any evidence that relates to any matter* under investigation by the Commission.” Act of Dec. 13, 1963, Pub. L. No. 88-202, 77 Stat. 362 (attachment #8) (emphasis added). While neither Executive Order 11,130 nor the Act of December 13, 1963 explicitly mentioned the disclosure of IRS documents, the Pre-Reform I.R.C. § 6103 did not require specific reference to the IRS; thus the strong wording of the President and Congress was probably sufficient authorization for inspection and disclosure of IRS documents. *See* I.R.C. § 6103 (1976); *but see, e.g.* Exec. Order 11,706 (1973) (order permitting disclosure of IRS documents explicitly mentions “authority vested in [President] by section 6103(a) of the Internal Revenue Code”); *c.f.* I.R.C. § 6103 (West 1976) (Exec. Order 11,130 is absent from the table of executive orders authorizing inspections under the authority of I.R.C. § 6103) (attachment #7-B).

The actions of both the Warren Commission and the IRS plainly indicate that both agencies understood Executive Order 11,130 and the Act of December 13, 1963 to mean that inspection and disclosure of any information relating to the assassination of President Kennedy, including IRS documents, was permissible. Of the 14 members of the Warren Commission staff, three were IRS special investigations agents, all of whom maintained their positions with the IRS while collecting and investigating the Warren Commission IRS Documents.⁷ The Warren Commission / IRS agents operated under the knowledge that: “From its first meeting on December 5, 1963, the Commission viewed the Executive order as an unequivocal Presidential mandate to conduct a thorough and

⁷ Warren Commission / IRS staff included: Philip Barson, Group Supervisor, IRS Intelligence Division, Philadelphia; Edward A. Conroy, Senior Inspector, Planning and Programming Branch of the Internal Security Division of the IRS; John J. O’Brien, Assistant Chief of the Inspection Services Investigations Branch of the IRS. *See* The Warren Commission, Report of the President’s Committee on the Assassination of President John F. Kennedy 661, 662 (1964).

independent investigation.” The Warren Commission, Report of the President’s Committee on the Assassination of President John F. Kennedy Foreward pg. x (1964) (the “Warren Commission Report”).

One objective of Executive Order 11,130 was to obtain a “report upon the facts” relating to the assassination of President Kennedy, and thus it seems clear that Executive Order 11,130 authorized public disclosure of IRS documents, in addition to the inspection of such documents by the Warren Commission. Exec. Order 11,130. Moreover, much of the information contained within the Warren Commission IRS Documents has already been publicly disclosed upon the publication of the Warren Commission Report, in support of the notion that public disclosure of IRS documents was authorized.⁸ Because Executive Order 11,130 specified that the Warren Commission Report was to be published, and because the publication of the Warren Commission Report necessarily entailed a substantial disclosure of Warren Commission IRS Documents, prior case law does not contradict the view that public disclosure of the Warren Commission IRS Documents was permissible. In *Ass’n of American Railroads v. United States*, a case between the Interstate Commerce Commission and a conglomeration of private railroad corporations, the courts compared “the right of a government agency to obtain income tax information as distinguished from the right of that same agency to disclose such information to the public.” *Ass’n of American Railroads v. United States*, 371 F.Supp. 114, 116 (DC 1974). The court held that while the I.C.C. had “broad powers to require submission of particular data under 49 U.S.C. 20(1),” the statute did not “require information so obtained to be made public,” and consequently ruled that public disclosure by the I.C.C. of IRS documents was a violation of I.R.C. § 6103. *Id.* at 371 F.Supp. 116. Executive Order 11,130, in contrast to the I.C.C. statute, required that certain information be made public via publication of the Warren Commission Report, thus providing the necessary authorization.

It was also noted in *Ass’n of American Railroads* that the Freedom of Information Act

⁸ The Warren Commission IRS Documents provided information relied upon in several instances of the Report. A section titled “Ruby’s Background and Associations” detailed Jack Ruby’s “main sources of income” and stated that “the United States claimed approximately \$44,000 in delinquent taxes.” The Warren Commission, Report of the President’s Committee on the Assassination of President John F. Kennedy 797. A section titled “Financial Data and Tax Problems” described Jack Ruby’s “serious difficulties with respect to State franchise and Federal excise and income taxes” and included a table citing the gross income, net income, and taxes due for Jack Ruby between 1956 and 1962. *Id.* at 798-800. A section titled Oswald’s Finances noted that “The Commission was assisted in this phase of the investigation by able investigators of the Internal Revenue Service.” *Id.* at 776.

could not be used to compel the disclosure of tax information, because “the purpose of [FOIA] is to increase public access to information of legitimate concern, yet at the same time to prevent wholesale disclosure.” *Ass’n of American Railroads*, 371 F.Supp. at 117. In general, I.R.C. § 6103 has been interpreted, both prior to the Tax Reform Act of 1976 and afterwards, as specifically exempting tax return and tax return information from public disclosure under FOIA. *See, e.g.*, *Tax Management Inc.*, Portfolio 632, A-1 to A-23, Access to IRS Information Pursuant to Disclosure Statutes (1997). But again, the purpose of Executive Order 11,130 included public disclosure via the publication of the Warren Commission Report - thus the differences in purposes between FOIA and the Warren Commission should loosen I.R.C. § 6103 restrictions.

E. *A Subsequent Disclosure Of The Warren Commission IRS Documents By The ARRB Would Be On Behalf Of The Warren Commission, For A Purpose Authorized By The Pre-Reform I.R.C. § 6103.*

Although the ARRB is not an investigative agency, the ARRB can probably act “on behalf of” the now-defunct Warren Commission by inspecting and disclosing the Warren Commission IRS Documents. *See* Treas. Reg. § 301.6103(a)-1. The ARRB shares essentially the same mission as the Warren Commission, with regards to the purposes of inspecting and disclosing information related to the assassination of President Kennedy. Whereas the purposes of the JFK Act and the ARRB are “(1) to provide for the creation of the President John F. Kennedy Assassination Records Collection at the National Archives and Records Administration; and (2) to require the expeditious public transmission to the Archivist and public disclosure of such records,” the purposes seem comparable to President Johnson’s order that the Warren Commission “ascertain, evaluate and report upon the facts relating to the assassination of the late President John F. Kennedy.” *Compare* 44 U.S.C. § 2107-2(b) (Supp. V 1994) *with* Executive Order 11,130.

Because this overlap between the purposes of the ARRB and the Warren Commission encompasses the purposes of inspection and public disclosure, the overlap should likewise include the authority to inspect and publicly disclose the Warren Commission IRS Documents pursuant to Executive Order 11,130 and the Pre-Reform I.R.C. § 6103.

3. Conclusion.

The IRS previously disclosed the Warren Commission IRS Documents to the Warren Commission, pursuant to the authority of Executive Order 11,130 and the requirements of Treas. Reg. § 301.6103(a)-1. Accordingly, Treas. Reg. § 301.6103(a)-1 should permit the ARRB to inspect and publicly disclose the Warren Commission IRS Documents on behalf of the Warren Commission.

