

February 20, 1997

Donald Squires, Esq.
Office of Chief Counsel, Disclosure Litigation
Internal Revenue Service CC:EL:D
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Re: Assassination Records in the Control of the Internal Revenue Service

Dear Mr. Squires:

Thank you for meeting with Ronald Haron and Laura Denk to discuss the records that the Internal Revenue Service ("IRS") is currently collecting under the *President John F. Kennedy Assassination Records Collection Act of 1992*, 44 U.S.C. § 2107 (Supp. V 1994) ("JFK Act").

As you know, we are eager to resolve the outstanding legal issues regarding the JFK Act and Section 6103 of the Internal Revenue Code. To that end, I am attaching a memorandum that provides additional support for the Review Board's position that it is legally allowed to review IRS records that are within the scope of Section 6103. In addition, you mentioned that your office would make a determination as to whether an IRS regulation relating to previously disclosed Section 6103 records may operate to allow disclosure of certain assassination records under the control of the IRS.

Since our December 16, 1996 letter to you, we have been informed that the National Archives and Records Administration ("NARA") has custody of three Hollinger boxes of IRS records that the IRS made available to the Warren Commission that have not been released to the public. Steve Tilley at NARA has told us that there are at least some original tax returns among these records. In addition, you mentioned that you have in your possession over 400 pages of Congressional records that NARA referred to you under the JFK Act. We believe it would be a significant contribution to our efforts if IRS were able to open some or all of these records. Please advise the Review Board whether the IRS regulation will permit public disclosure of these IRS records.

I understand that Mr. Haron and Ms. Denk briefly discussed with you the Review Board's compliance program during your meeting. We have decided not to send IRS a compliance letter until we have

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resolved the legal issues involving IRS records. However, I am enclosing for your information a copy of the compliance letter that we sent to the Social Security Administration, so that you will have an idea of what would be involved in the compliance process.

In addition, I am enclosing items that you requested, including copies of GSA-135 forms that list certain IRS records extant at the Washington National Records Center at Suitland, Maryland, and the Review Board's definition of "assassination record."

We appreciate your continued cooperation with the work of the Review Board. Please feel free to call Ronald Haron, Laura Denk, or me with any questions or comments you may have.

Sincerely,

T. Jeremy Gunn
General Counsel

Enclosures