

agency contact -- IRS/Donald Squires -- March 20, 1996

Donald Squires of the IRS Disclosure Litigation Branch of the IRS Chief Counsel's office came to our offices today to review three HSCA documents that had been referred to the IRS. (see, Joe's agency contact.) While he was here, Jeremy and I had a brief meeting with him about assassination records in general, and Oswald records in particular, in the possession of the IRS.

Jeremy asked Mr. Squires whether he was familiar with the JFK Act and its provisions. He said that he had been involved with the Act during the time that Congress was drafting and debating the legislation in 1992. He told us that, at the time that Congress was considering the Act, the IRS had asked that its records be treated the same as other agency records -- in other words, that its records should NOT have any special exemptions. Then, when Congress drafted § 11a of the JFK Act, which states that the transmission and disclosure provisions of the Act do *not* take precedence over § 6103 of the Internal Revenue Code (IRC) (confidentiality of return information), the IRS thought that Congress had made a mistake. Mr. Squires told us that the IRS alerted Congress of this discrepancy and Congress assured the IRS that it intended to treat records that fall under the IRC's § 6103 in a different way than other Government records under the Act.

Jeremy told Squires that we are interested in pursuing Oswald information at the IRS and we discussed the best way to obtain that information, given the constraints of the JFK Act. Squires promised to look into the issue of whether tax return information could become part of the JFK Collection if taxpayers (or their surviving spouses or descendants) sign consents or waivers, allowing the IRS to disclose their return information.