

January 31, 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: Requests for Additional Information and Records (IRS-2)

Dear Mr. Squires:

Thank you for meeting with Ronald Haron and Laura Denk last week to discuss the records that 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"). I am enclosing a copy of the Assassination Records Review Board's ("Review Board") definition of "assassination record" to assist in the Internal Revenue Service's ("IRS") renewed efforts to search for assassination records.

In my December 16, 1996, letter to you (attached hereto), the Review Board requested access to four categories of records. This letter summarizes the current status of IRS's processing of those records under the JFK Act, and requests the IRS to search for additional records.

First, we are still interested in placing into the JFK Assassination Records Collection the tax returns of Lee Harvey Oswald. Steve Tilley reported that the Oswald tax returns are in the Warren Commission files at the National Archives and Records Administration ("NARA") but they are not available for review because they are protected from disclosure by Section 6103. You suggested that an IRS regulation may operate to allow disclosure of these records. Please advise the Review Board whether the IRS will apply its regulation to allow public disclosure of the Oswald tax returns.

In addition to the Oswald tax returns, Steve Tilley reports that NARA has custody of two boxes of IRS records that the IRS made available to the Warren Commission. NARA is withholding these records from public release pursuant to Section 6103. He has not referred these records to IRS. NARA has, however, referred to IRS over 400 pages of records that IRS made available to the House Select Committee on Assassinations ("HSCA"). IRS controls the status of *all* IRS records currently withheld pursuant to Section 6103, even though NARA has possession of the Warren Commission records and IRS has possession of the HSCA records. Please advise the Review Board whether its

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regulation will permit public disclosure of these IRS records and information. Under separate cover, Jeremy Gunn is sending you a letter that provides additional support for the Review Board's position that it is entitled to *review* IRS records, even if IRS cannot disclose the records.

Fourth, we requested IRS to provide us with tax identification numbers for certain Oswald employers for particular time periods. We are still very interested in obtaining this information, if not for public disclosure, then at least for our review.

First, we requested access to 52 documents referenced by the IRS in Stephen Bryant's July 14, 1994 letter. We understand that these records relate to Jack Ruby's estate and that IRS gathered them from its Dallas District Office in 1993. Please notify us when you have completed processing these records. In addition, please provide us with copies of the search directive that produced the records along with a list of IRS offices or locations searched.

Third, we requested access to IRS correspondence with, or documents relating to, or supplied to various Commissions and Committees that have investigated President Kennedy's assassination. You stated that IRS may retain legal files associated with tax issues, and that IRS had located certain legal files that contained internal memoranda and other records relevant to IRS liaison with some of the investigating Commissions and Committees. You indicated that these records are not covered by Section 6103 and that IRS will process these files under the JFK Act. Please search for any additional files that may contain copies of records IRS forwarded to the relevant Commissions and Committees.

Finally, when IRS renews its search for assassination records, it should search for any files of IRS personnel who may have worked or communicated with the investigating Commissions or Committees, including previous Commissioners, Warren Commission liaison officers, or Congressional Committees liaison officers. In addition, please search for any relevant investigatory records created pursuant to IRS's authority under Title 31. IRS should also assure that its search includes the New Orleans and Dallas District Offices as well as any other District Office or Field Office that may have assassination records.

At your request, I am enclosing copies of GSA-135 forms that list certain IRS files stored in the Washington National Records Center in Suitland, Maryland. We hope that IRS's 1993 search for assassination records included a search of records stored in Federal Records Center. If not, IRS should extend its search to include such records.

Thank you for your continuing cooperation.

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Sincerely,

David G. Marwell
Executive Director

Enclosures