

February 25, 1998

Mr. Bill Lovelace
Director, FOIA
Internal Revenue Service
1111 Constitution Avenue, N.W. Room 1603
Washington, D.C. 20224

Re: Internal Revenue Service Equities in Assassination Records

Dear Mr. Lovelace:

As you know, the staff of the John F. Kennedy Assassination Records Review Board is currently engaged in an attempt to complete its work on the Warren Commission records and the House Select Committee on Assassinations records. Within these two groups of records, we have identified documents in which your agency has equities.

Since you are the individual that the IRS designated as the person responsible for handling referrals, we are identifying these documents to you now so that the IRS can decide whether it wishes to request that the Board postpone release of the information in question. Although we are aware that Section 6103 of the Internal Revenue Code may limit the amount of information that the IRS can release in these records, please keep in mind that, unless § 6103 applies, the provisions of the JFK Act anticipate that agencies will withhold information from public release only in "the rarest cases."

In the event that the IRS does wish to request postponement of the enclosed records under the terms of the JFK Act, please submit evidence or arguments in support of any Section 6 postponements you choose to assert in writing at your earliest convenience. Once we receive evidence or arguments in support of your agency's postponements, we will prepare our presentation to the Review Board.

If you have any questions, please give me a call at (202) 724-0088. Thank you, in advance, for your cooperation.

Sincerely,

Laura Denk

Enclosures