

Ron and I met with Donald Squires of the IRS on January 23, 1997, for two hours.

(1) IRS Search for Assassination Records

- search directives
In 1993, after the JFK Act was passed, but before the Review Board was appointed, the IRS commenced its search for assassination records. The "Commissioner's Side" of IRS issued a search directive to all headquarter's offices and the Dallas field office. **[we told them that it was probably not sufficient to search the Dallas field office -- they need to at least search the New Orleans field office, and perhaps others.]**
- organization of IRS
Squires explained that IRS is a very decentralized agency and that it does not have much of a sense of history. He did not think they would have retained many files dating back to the relevant time period.

(2) Section 6103

We talked about section 6103 and how it operates to protect tax return information from disclosure

- applies to all tax return information, no matter who has it
- contains criminal penalties
- two ways around it
 - they have a regulation, which he gave us a copy of, that may allow the IRS to release information that it released prior to 1976, as long as the new release of the information is *for the same purpose* as the old release.
 - Jeremy's argument
 - at first, he did not understand why the statute would allow Review Board access, but not transmission to the Archives & disclosure
 - I explained that we would need access so that we could verify to the public that the records are what the IRS says they are. I told him that our legislative history indicated that one of the Board's functions was to assure the public that the agencies have complied with the statute, etc. . . He said that legislative history of that type would bolster Jeremy's argument for review & if we could locate some of those comments and send them to him, it would be helpful.
 - He said that if IRS is satisfied that we have a legal right to do so, they would be happy to have us review their files. He remains concerned about the criminal penalties associated with disclosure of tax return information if he gives us access & we are not really allowed to see the info.

(3) Records

- Ruby estate records
 - the 1993 search directive produced 52 documents (approx. 200 pages) rec'd from the Dallas District Office relating to Jack Ruby's estate. Certain of these records have been made public in a tax proceeding, so they no longer enjoy § 6103 protection. Squires knows that he will have

to process these under the JFK Act & he believes he can release all of these records.

-- "Legal Files associated with tax issues"

-- Squires explained that, although the IRS does not retain tax return information, it will retain legal files associated with tax issues. In this group of records are the files that show how the IRS dealt with the HSCA (and perhaps other Congressional committees on the assassination, but he didn't know which ones). The main issue that arose with these committees was the extent to which the IRS could provide the committees access to tax return information after the IRS anti-disclosure statute was amended in 1976. He showed us one memo on this issue. Ultimately, the IRS decided that the HSCA could only see tax return records if the taxpayer provided his or her consent. An HSCA OCR with Trudy Peterson at NARA verifies that IRS took this position -- saying essentially that the HSCA could see the Oswald tax returns if and only if the HSCA obtained a "joint resolution of Congress" authorizing the IRS to disclose the returns.

He also discussed two folders of records regarding a number of documents that IRS gave to the House & Senate Committees. It was not clear whether these two folders are the sum total of the "legal files associated with tax issues" or whether these are in addition to the actual legal memos associated with the tax issues that arose then.

-- Referrals

-- DOJ sent IRS 78 pages of records

-- NARA sent IRS over 400 pages of records, either from the NARA-WC files or, he thought, files that were from the Congressional Committees, but he did not really seem to know what were in the 400 pages. He promised to look through the files.

-- he tried to explain his interaction with NARA, but it was never quite clear what had happened. He has definitely been there several times to look at the records they have, but it was fairly clear that he never authorized them to release any tax return information. Of course, he now has 400+ pages of NARA referrals on his desk, probably everything that they need IRS to decide on.

-- Non-Tax Data

-- I asked about IRS investigation into broad based issues like "organized crime" or "anti-Castro Cuban exile Groups in the U.S." etc. . . Squires said that the IRS does conduct some broad investigations where they do not use tax data under Title 31 (a different authority than their tax authority). So, these investigations and reports may be releaseable without regard to § 6103. I told him that we may want to talk to him more about these types of investigations, as IRS may have done some substantive investigatory, non-tax things for the WC & I think the HSCA may have used an OC report.

4) Compliance Issues

- IRS first needs to complete its search
 - they will complete the search using the Review Board's definition of assassination record, which I promised to send to him
 - they need to check other relevant field offices (besides Dallas)
 - he needs to check to find out whether the FRCs were checked in the first instance (I showed him a copy of certain IRS 135 forms from the Washington National FRC at Suitland and he was most surprised that these old records were in existence. He agreed that "somebody should search these.")
 - he will double check to determine whether the IRS checked any personal or confidential files when they did their first check. e.g. Rogovin who was the WC liaison guy.

- resolve legal issues
 - regarding the regulation that may allow them to disclose previously disclosed information for the same purpose
 - the inspection issue

- ultimately, two piles
 - if they can't disclose some stuff, we will require them to make an index of what is being withheld
 - they need to separate into two piles what they can & can't disclose & make an index of the non-discloseable stuff

- Ron discussed the compliance program generally, including time frames, etc. . .