

April 10, 1996

Donald Squires, Esq.
Office of Chief Counsel, Disclosure Litigation
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20535

Re: Internal Revenue Service Compliance with the JFK Assassination Records Collection
Act, 44 U.S.C. § 2107

Dear Mr. Squires:

I am writing

As you know, Congress, in our enabling legislation, specifically referenced section 6103 of the Internal Revenue Code:

Precedence over other law. -- When this Act requires transmission of a record to the Archivist or public disclosure, it shall take precedence over any other law (*except section 6103 of the Internal Revenue Code*), judicial decision construing such law, or common law doctrine that would otherwise prohibit such transmission or disclosure . .

..

President John F. Kennedy Assassination Records Collection Act of 1992 § 11(a), 44 U.S.C. § 2107 (Supp. V 1994) (emphasis added).

Congress underscored the Review Board's independence by prohibiting the President from removing Review Board members without cause. 44 U.S.C. § 2107.7(g)(1)(B). The Review Board's status as an independent agency is crucial to the Review Board's mission, which is to promote declassification of records that Executive Branch agencies may otherwise wish to protect. In creating an independent Board, Congress expressed its intent that the Board make its determinations about assassination records free from Presidential control.

“Our intent is to establish a neutral body that gives legitimacy to our efforts. The very structure and appointment of the board is designed to accomplish this by dispelling any notion of prejudice by any political persuasions or improprieties of any manner. Thus, it is imperative that the review board be an independent agency.”

The Assassination Materials Disclosure Act of 1992: Hearing on S.J. Res. 282 before the Senate Comm. on Governmental Affairs, 102d Cong., 2d Sess. 28 (1992) (statement of Representative Louis Stokes).

Accordingly, we respectfully request an opinion letter that sets forth your understanding of the basis for our complying with the Inspector General Act, the FMFIA, and the Office of Management and Budget’s directives implementing these statutes.

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.

Committee on Government Operations

House bill specifically said that the JFK Act superceded § 6103.