

December 10, 1996

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

Re: Assassination Records Residing with the Internal Revenue Service

Dear Mr. Squires:

We are writing to the IRS to obtain from it as complete an accounting as possible of all assassination-related records within its custody or control, yet consistent with the confidential status of tax records under Section 6103 of the IRS Code.

Since 1994, the Assassination Records Review Board ("Review Board") has been working with a number of Federal agencies to locate and publicly release records related to the assassination of President Kennedy. These actions have been taken pursuant to The President John F. Kennedy Assassination Records Collection Act of 1992, 44 U.S.C. § 2107 (Supp. V 1994) ("JFK Act").

While recognizing the unique considerations involving IRS, we wish to nonetheless request IRS's cooperation in assisting the Review Board in discharging its responsibility of assuring Congress and the American people that the goals of the JFK Act have been accomplished to the greatest reasonable extent. We want to assure the American people that the United States Government has identified, located, and released all records relating to the assassination of President Kennedy. Indeed, one of the paramount purposes of the JFK Act is to certify to the public that the United States Government is not withholding relevant materials related to the assassination. *See, e.g., Assassination Materials Disclosure Act*, H. R. Rep. No. 625, Part 2, 102d Cong. 2d Sess. 9 (1992) ("The Federal Government's failure to release official materials has contributed to numerous conspiracy theories and fueled charges of government complicity in the assassination . . . [A] salutary purpose is served in opening these files [relating to the JFK assassination] to allay the suspicion of government cover-up.").

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The Review Board has recently considered how it, along with the relevant federal agencies, can best demonstrate to the American public that a thorough, good faith, and diligent effort has been made to locate and release all remaining assassination-related records within the control of the United States Government (and that the Government is not hiding any such materials from public disclosure). Pursuant to the Congressional mandate under the JFK Act to "create an enforceable, independent, and accountable process for the public disclosure of such records," 44 U.S.C. § 2107 (2) (a) (3), the Review Board is having the relevant federal agencies provide a complete and specific accounting of their efforts to locate and release assassination-related records, including a full explanation for any destruction of such records.

Because the JFK Act specifically recognizes the confidentiality of tax records under Section 6103 of the IRS Code, we hereby request that IRS take certain unique procedures in order to make a complete accounting of all assassination-related records that are within IRS's custody or control. Recognizing that some of these records may be subject to confidentiality under Section 6103, it is important that the IRS, at a minimum, identify whatever assassination-related records it possesses. It is the present intention of the Review Board to include in its final report to Congress an accounting of all relevant assassination records residing with the IRS, even if the records cannot be publicly released under Section 6103.

In July 1994, we were advised that IRS had identified certain assassination-related records in its custody consisting of 52 documents (203 pages). *See* Letter from Stephen N. Bryant, Assistant Director for Office of Information Resources Management, to William L. Joyce, dated July 14, 1994 (attached hereto). Since then, we have been attempting to get the requisite consent from Marina Porter so that the Oswald-specific records could be publicly released. *See* Letter from T. Jeremy Gunn to Marina Porter, dated September 9, 1996 (attached hereto). We would ask that, as an initial matter, you provide the Review Board with a general description of these records.

Pending Ms. Porter's consent, we are writing to request that IRS make the subject records available for confidential inspection by the Review Board, and of course not for public release. In addition, we also request that IRS more specifically identify the subject records. Specifically, we hereby request that you prepare a log of these records and that the log identify, for each record, the following information: (a) the date of the record; (b) the author and any recipients; (c) a description of the record (*e.g.*, Oswalds' income tax return); and (d) whether the record is subject to confidentiality under Section 6103 of the IRS Code. (This log would thus be similar to a "Vaughn" index often prepared for classified material in connection with FOIA).

We also request that the IRS locate the following records, to the extent it has not already done so, and

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include them in the log to be prepared by IRS: all tax returns of Lee Harvey Oswald, including all individual returns and joint returns with Marina Oswald; Marina Oswald's tax returns for 1963 through 1966; all of Jack Ruby's tax returns, including individual returns and returns for any of his businesses; any correspondence with, or documents relating to or supplied to, the Warren Commission or the House Select Committee on Assassinations; and any and all other records that IRS has that relate to Lee Harvey Oswald, Marina Oswald, or Jack Ruby. We request that IRS release any such records that do not fall within the protection of Section 6103.

In addition, we also request that IRS provide to the Review Board the tax identification numbers for various former employers of Lee Harvey Oswald, including:

Dolly Shoe Co., New Orleans  
Gerald F. Tujague, Inc., New Orleans  
J.R. Michels, Inc., New Orleans  
Pfisterer Dental Laboratory, New Orleans  
Leslie Welding Co. (Louv-R-Pak Division), Fort Worth/Dallas  
Jaggars-Chiles-Stovall Co., Fort Worth/Dallas  
William B. Reily Co., New Orleans  
Texas School Book Depository, Dallas

The Review Board would like to obtain all tax identification numbers ever issued for these employers during the years 1950 through 1966, including whether more than one tax identification number was ever assigned, the date that the number(s) was issued and, if applicable, the date the number(s) was discontinued.

Thank you for your cooperation.

Sincerely,

David G. Marwell  
Executive Director

cc: Stuart Brown, Chief Counsel, Internal Revenue Service

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Ms. Marina Porter