

January 28, 1998

VIA FACSIMILE & U.S. MAIL

Ms. Linda Stiff
National Director
Government Liaison and Disclosure Office
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

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

Dear Ms. Stiff:

I again would like to thank you and the other Internal Revenue Service ("IRS") officials for meeting with me and members of my staff on January 13 to discuss outstanding issues regarding IRS compliance with the President John F. Kennedy Assassination Records Collection Act of 1992, 44 U.S.C. § 2107 ("JFK Act"). As I explained at our meeting, the Assassination Records Review Board ("Review Board") has requested the agencies with whom we work to verify that they have complied with the requirements of the JFK Act. Accordingly, I am writing to request that IRS provide the Review Board with a formal compliance statement demonstrating that it has complied with its obligations under the JFK Act. As I will explain in more detail below, the compliance statement should detail the efforts of IRS to search for, and to make available to the public to the maximum possible extent, its records relating to the assassination of President Kennedy.

The purpose of a formal compliance statement from the IRS, as well as other Federal agencies, is to assure 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]

Ms. Linda Stiff
January 28, 1998
Page 2

salutary purpose is served in opening these files [relating to the JFK assassination] to allay the suspicion of government cover-up.”).

The Review Board believes that a formal compliance statement, executed under oath, 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 has sought to have 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.

Accordingly, the Review Board has requested each relevant agency to adhere to the formal compliance program (hereinafter “JFK Act Compliance Program”) outlined below and devised by the Review Board pursuant to its powers under Section 7(j)(1)(A), (B), (C), (D), and (F) of the JFK Act. Accordingly, we hereby request that IRS undertake the following measures by the dates provided:

1. Designation of Agency Compliance Official (or officials) and Statement of Intent to Comply with the JFK Act. We request that, by February 17, 1998, the IRS designate an Agency Compliance Official who ultimately will be responsible for ensuring that IRS has complied with its obligations under the JFK Act, including the identification, location, and organization of assassination records and the transmission of those records to the JFK Assassination Records Collection (“JFK Collection”) at the National Archives and Records Administration (“NARA”). Although the Review Board assumes that you will serve in this position, we await your answer. If necessary, the IRS may designate additional IRS officials with knowledge of the measures that have been undertaken to locate and release assassination records.

We also request that, by February 17, 1998, the IRS convey its agreement in principle to adhere to the compliance procedures outlined in this letter. To the extent that any compliance procedure described below appears to be unreasonable or to present difficulties that we may not have anticipated, please explain why and make alternate suggestions to us.

2. Initial Statement of Compliance. We request that the Agency Compliance Official submit, by March 31, 1998, an initial written statement of IRS’s compliance with the JFK Act (“Statement of Compliance”), setting forth the steps that IRS has taken to

locate, release, and process assassination records. The Statement of Compliance is to be the preliminary version of the agency's Final Declaration of Compliance to the American public of what it has done to locate and release records relating to the assassination (*see* item number four below). This Statement of Compliance shall include, to the fullest reasonable extent, the following information:

- a. A complete description of all steps that IRS took to identify and locate assassination records including, but not limited to, an identification of the major record collections and files that were consulted in its search, any departmental file indices consulted, the names and titles of the persons who were responsible for conducting the searches, the physical locations of the records that were searched, the off-site storage facilities (*e.g.*, Federal Records Centers) searched, the specific steps that were taken to locate and retrieve materials in archives, and any other criteria used by the IRS to locate assassination records.

As discussed at our meeting, as well as in our previous correspondence with IRS, among the record groups that we wish to have the IRS identify and review for potential assassination records are:

- i. Warren Commission. IRS records relating to communications with, or work on behalf of, the Department of Justice, the FBI, the CIA, or the Warren Commission in connection with 1963-64 investigation of the Kennedy assassination. In this regard, we believe it would be beneficial to review the files of H. Alan Long, the Director of IRS's Intelligence Division at the time, as well as the files for the Commissioner, including the then Assistant to the Commissioner, Mitchell Rogovin, who corresponded with the Warren Commission.
- ii. ATF. Records of the Bureau of Alcohol, Tobacco & Firearms ("ATF") relating to the Kennedy assassination investigation to the extent that such records remain in the custody of IRS. *See* Nov. 5, 1997 Letter from J. Gunn to D. Squires.
- iii. Records Identified by the Office of Chief Counsel. In July 1994, the IRS identified 52 documents (203 pages) of assassination records. They were described by IRS as "tax records relating to the estate of a deceased individual" (we assume Jack Ruby). *See* July 14, 1994 Letter from Stephen

N. Bryant, Assistant Director for the Office of Information Resources Management, to William L. Joyce, Review Board Member.

- iv. IRS Records in Connection with Congressional Investigations. Records relating to IRS's correspondence with, or documents relating to, or supplied to, the Commission on Central Intelligence Activities Within the United States ("the Rockefeller Commission"); the Senate Select Committee to Study Governmental Operations with Respect to Intelligence Activities ("the Church Committee"); or the House Select Committee on Assassinations ("the HSCA").
 - b. If any assassination-related records are known to have been destroyed, a specific explanation of the circumstances surrounding the destruction of such records.
 - c. The status of the IRS's review of documents referred to it under the JFK Act by other agencies, including the FBI, for consideration of IRS equities. Also, the status of IRS's review of Oswald employer records, and certain other tax-related records, being held by the Social Security Administration.
 - d. The status of remaining work that you can identify that needs to be completed by IRS in order to comply fully with the JFK Act, including an identification of the categories of records that must be processed and transmitted to NARA, a description of any additional searches for files that must be done, and the projected date(s) for completion of these tasks.
 - e. In the event that IRS locates any assassination-related records that it considers tax return records that cannot be publicly released under Section 6103 of the IRS Code, then the Review Board specifically requests that the IRS include in its compliance statement an identification of each record considered subject to Section 6103, including the date of the document, a brief description of the document, and the author and recipients of the document. Our purpose in requiring this is to apprise Congress and the public, on the record, of the identity of any assassination-related documents that are not being publicly released on legal grounds.
3. Review Board Interview With Agency Compliance Official (or Officials). Shortly after the submission of IRS's written Statement of Compliance, we will ask that the Agency Compliance Official (as well as any persons who helped prepare the agency's

initial Statement of Compliance) be made available to the Review Board for an interview regarding the search for, and release of, any IRS assassination records. The interview will be used as an opportunity to resolve any outstanding issues regarding IRS's compliance with the JFK Act, including any follow-up tasks to be completed. The Review Board anticipates that this interview with IRS will be conducted shortly after the submission of the initial compliance statement at the end of March 1998.

4. Submission of Final Agency Declaration of Compliance. By June 1, 1998, the IRS should expect to complete the process of identification, location, and declassification of its assassination records at which time it should submit to the Review Board a final declaration certifying, under oath, its compliance with the provisions of the JFK Act (the "Final Declaration of Compliance"). At that time, we would expect all IRS assassination records to be processed and placed in the JFK Collection at NARA. This final declaration shall set forth all of the information initially set forth in the initial Statement of Compliance and shall also supplement the initial Statement of Compliance by detailing any further steps that were conducted to identify and locate assassination records. The Final Declarations of Compliance from IRS and other agencies will be included in our final report to Congress.
5. Compliance Depositions. Following submission of IRS's Final Declaration of Compliance, the Review Board, pursuant to its statutory authority, may conduct a deposition, under oath, of the IRS Agency Compliance Official along with any other agency officials with responsibility for complying with the JFK Act. Such depositions are being considered for other agencies as well. The decision to take a compliance deposition of an agency will be made on a case by case basis, taking into account the importance of the agency to the work of the JFK Act and the sufficiency of the agency's efforts to account fully for its compliance with the JFK Act. In the event that the Review Board decides to commence a compliance deposition of the IRS, the responsible agency designee(s) will be expected to testify under oath with respect to any and all issues relating to the IRS's record search, including the scope of the search, the identity of files searched, the destruction of any relevant records, and any other matters set forth in the Final Declaration of Compliance. Any person obligated to appear for a deposition under oath shall be fully entitled to obtain legal representation.

We look forward to receiving your initial response, by February 17, 1998, that designates your Agency Compliance Official and includes your commitment to adhere to the provisions outlined in

Ms. Linda Stiff
January 28, 1998
Page 6

this letter. To the extent that you have any questions or suggestions regarding the Compliance Program, please do not hesitate to contact me, or our Associate General Counsel, Ronald G. Haron, at (202) 724-0088.

Thank you for your cooperation with our work.

Sincerely,

T. Jeremy Gunn
Executive Director

Ms. Linda Stiff
January 28, 1998
Page 7

POTENTIAL INSERTS

At our meeting, we agreed that IRS would do the following under the JFK Act:

1. Provide the Review Board with a written opinion as to how it intends to apply Section 6103 to various assassination-related records of the IRS, including the tax-returns of Lee Harvey Oswald.
2. Review the IRS records contained in the Warren Commission and HSCA holdings and determine whether they can be released to the public.
3. Review IRS equities that are referred to the IRS by other agencies, including the FBI and the Criminal Division of the Department of Justice.
4. Review certain Social Security Administration records (Oswald employer records) and determine whether they can be released to the public.
5. Search for additional IRS records that may relate to the assassination of President Kennedy. Among the categories of records we believe IRS may have relating to the assassination are the following:
 - a. IRS records relating to communications with, or work on behalf of, the Department of Justice, the FBI, the CIA, or the Warren Commission in the 1963-64 period in connection with Kennedy assassination..
 - b. IRS records relating to communications with, or work on behalf of, the Church Committee in the 1975-76 period in connection with the Kennedy assassination
 - c. IRS records relating to communications with, or work on behalf of, the House Select Committee on Assassinations ("HSCA").

whether , We have been working with Linda Stiff, National Director for the Government Liaison and Disclosure Office, and Donald Squires, Office of Chief Counsel, and we appreciate the cooperation we have received.