

December 8, 1997

The Honorable Charles O. Rossotti  
Commissioner of Internal Revenue  
Internal Revenue Service  
1111 Constitution Avenue, N.W.  
Washington, D.C. 20530

Dear Mr. Rossotti:

As you may be aware, I introduced H.R. 1553 (now P.L. 105-25), which authorized a one-year extension of the life of the Assassination Records Review Board. I also am Chairman of the House Government Reform and Oversight Committee, which oversees the work of the Review Board. I would like you to be aware that I have a great personal interest in ensuring that the work of the Review Board is completed by September 30, 1998 and that all Federal agencies, including the Internal Revenue Service, comply fully with the law.

In response to questions from my office, the Review Board has advised me that since March of 1995 it has made repeated requests to the Internal Revenue Service for assistance in completing its work. The Review Board has provided me with copies of its many letters to IRS -- including a letter from Executive Director T. Jeremy Gunn to you dated November 12, 1997 -- none of which has been answered. (I am enclosing a copy of Dr. Gunn's letter.)

I would like to ask you personally to take all appropriate steps to ensure that the IRS cooperates fully and effectively with the work of the Review Board.

It is my understanding that the principal requests from the Review Board are as follows:

*First*, that the IRS take all steps that it legally can take that would lead to a release of IRS information from the Warren Commission files that currently are housed at the National Archives. I understand that there may be a regulation or legal analysis that would permit these important thirty-five year old records to be opened to the public. I believe it would be in the public interest to open as many Warren Commission records as possible and I urge you to do what you can to see if this can be accomplished.

*Second*, that the IRS promptly review its equities in third agency records that have been made available to the IRS. The Review Board has advised me that the IRS is the sole Federal agency that has failed to review any of its equities in assassination records. Although Section 11(a) of the President John F. Kennedy Assassination Records Collection Act of 1992, 44 U.S.C. § 2107,

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December 8, 1997  
Page 2

provides that § 6103 information need not be disclosed under the Act, the IRS has failed even to review information that is believed not to be § 6103 material. As with all agencies, the IRS has a legal obligation to perform this review work even if the information ultimately will not be disclosed to the public. When the IRS fails to complete this work under the law, it creates a backlog among all other agencies that cannot then further process their records. This work should have been completed years ago. This should be completed promptly.

*Third*, that the IRS promptly designate a "Compliance Official" (as has been requested by the Review Board) who will have your personal authority to ensure that the IRS fulfills all of its responsibilities under the law.

I urge you to take all appropriate steps to ensure that the IRS promptly fulfills its obligations under P.L. 105-25 and that it takes all appropriate steps to ensure that the American people have access to all relevant IRS information at the National Archives.

Sincerely,

Dan Burton  
Chair

DB:jts

Enclosure