

MEMORANDUM

August 1, 2017

TO: Laura Denk

FROM: Nabeena Chatterjee

SUBJECT: Warren Commission IRS Documents Ref.

Warren Commission IRS Documents: References to Income Tax Returns

1. McWillie, Lewis--Income tax return for 1959

In its analysis of Jack Ruby's connections to Cuba, the Warren Commission report mentions that Ruby's 1959 trip to Havana was financed entirely by Lewis McWillie, a notorious gambler. Given that Ruby visited Cuba at McWillie's invitation even though he was clearly not interested in the follies of gambling, he was under pressure to prove that his trip was merely for pleasure and not to partake of any conspiracy. The report provides the following description of McWillie's employment: "McWillie...supervised gambling activities at Havana's Tropicana Hotel in 1959 and later was employed in a managerial capacity in a Las Vegas gambling establishment"(802). Reviewing McWillie's income tax return for 1959 would determine whether or not McWillie could indeed have financed the trip. If, as Ruby testified, he left Cuba after eight days because "he was not interested in its gambling activities," it remains unclear why he went to Cuba. McWillie's payment for Ruby's trip suggests a liaison between the two men which is suspicious because Ruby was not an avid gambler.

2. Oswald, Lee--Income tax return for 1959

The Warren Commission report reveals that Lee Oswald saved a large portion of his income while in the Marines. Oswald used the sum in October 1959 to apply for Soviet citizenship and stay in Moscow:

"During [Oswald's] service in the Marines he had saved a comparatively large

sum of money, possibly as much as \$1,500, which would appear to have been accomplished...for a specific purpose. The purpose of the accumulated fund soon became known. On October 16, 1959, Oswald arrived in Moscow by train, after crossing the border from Finland, where he had secured a visa for a six day stay in the Soviet Union. He immediately applied for Soviet citizenship”(12).

The direct link between the amount of income Oswald saved and his use of those funds to apply for Soviet citizenship suggests that Oswald intended to be disloyal to the United States. The report expresses considerable surprise at Oswald’s frugality, such that the \$1,500 saved would have comprised a significant portion of his income. Declassification of Oswald’s 1959 income tax return would reveal his total income and thus the extent to which he was willing to save money to fulfill his mission of Soviet allegiance.

3. Paine, Ruth--Income tax return for 1962, finances

The conclusion of the Warren Commission as to the extent of the Paines’ involvement with the Oswalds alludes to investigation of the couples’ finances before and after 1963:

“...Ruth Paine has been completely cooperative, voluntarily producing all correspondence, memoranda, and other written communications that had passed between her and Marina Oswald both before and after November 22, 1963...The Commission has found nothing in the Paines’ background, activities, or finances which suggests disloyalty to the United States...”(287).

One of the areas not investigated in as much detail as possible by the Warren Commission is the possibility of conspiracy. The Commission determined that there was no conspiracy between the Paines and the Oswalds as a result of examining the couples’ finances, i.e. income tax returns. Specifically, the excerpt reveals evidence of intensive inquiry about Ruth Paine’s finances. The same information can logically be requested in this instance, especially since the current report seeks to improve upon the findings of the Warren Commission with regards to conspiracy. Thus the release of Ruth Paine’s income tax return for 1962, the last year before Kennedy’s assassination, is justified.

4. Oswald, Lee--Income tax return for 1960, finances

Lee Oswald’s brother, Robert, and mother, Marguerite, were questioned about money sent to him from Mrs. Oswald’s account while he was in Russia: “In April 1960, Mrs. Marguerite Oswald and

Robert Oswald were interviewed in the course of a routine FBI investigation of transfers of small sums of money from Mrs. Oswald to her son in Russia”(434). Review of Lee Oswald’s 1960 income tax return is crucial. Since Oswald needed funds from his mother in addition to his savings while in the Marines, he evidently did not intend to return to the United States soon. A self-proclaimed Marxist, Oswald may have chosen to stay in the Soviet Union because of his political beliefs, but his staying there despite his financial difficulties indicates that he may have had some ulterior motive for remaining. His mother’s support thus could have been benign (done merely to help her son financially) or it could have been part of a conspiracy to keep him away from the United States given his dangerous beliefs. Marguerite Oswald’s continuous financial hardship during Lee’s childhood caused him to apply for the Marines when he was under age. Therefore, however little money she sent him in Russia, it was an expense she could ill afford. Lee Oswald’s 1960 tax return would show how much money she sent him. A significant transfer of money would mean that it was sent not just to help him financially, but to insulate him from American scrutiny.

5. Oswald, Lee--Income tax return for 1962, Post-Russian Period, finances

The Commission report provides a detailed account of Oswald’s finances immediately upon his return from Russia:

“From his return until January of 1963, Oswald repaid the \$435.71 he had borrowed from the State Department...His cash receipts from all sources from the date of his arrival in Fort Worth through October 1962 aggregated \$719.94... From his net earnings of \$805.96 from November through January plus his prior savings, Oswald could have made these payments to the State Department, met his other known expenses, and still have had a balance of \$8.59 at the end of January 1963”(330).

Due to his thrift, and timely repayment of debts, Oswald was left with sufficient funds to purchase the murder weapons for the assassinations of Kennedy and Officer Tippit:

“Included in the total figure for Oswald’s disbursements were \$21.45 for the rifle used in the assassination and \$31.22 for the revolver with which Oswald shot Officer Tippit”(330). Since such detailed information was already released to the Warren Commission in the course of its investigation and been made public, the 1962 account of Lee Oswald’s finances should be readily accessible.

6. Ruby, Earl--Income tax return for 1963, finances

To determine whether the Rubenstein family or Earl in particular benefitted from the murder of Lee Oswald, the committee investigated Earl Ruby's finances in 1963. The conclusion that there was no direct benefit incurred is inferred from the investigation:

“Finally, the committee analyzed the finances of Ruby and of his family to determine if there was any evidence of financial profit from his killing of the accused assassins... Some financial records including tax returns, could not be legally obtained by the committee without great difficulty...Nevertheless, on the basis of the information that it did obtain, the committee uncovered no evidence that Ruby or members of his family profited from the killing of Oswald”(159).