

November 12, 1997

Donald Squires, Esq.
Office of Chief Counsel, Disclosure Litigation
Internal Revenue Service CC:EL:D
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Re: Internal Revenue Service Equities in the Records of the Federal Bureau of Investigation
Subject To *The John F. Kennedy Assassination Records Collection
Act of 1992*, 44 U.S.C. § 2107

Dear Mr. Squires:

The Assassination Records Review Board staff has identified a number of FBI documents that we currently intend to recommend for action at the Review Board meeting on January 21 and 22, 1998. Among the documents we identified are documents that contain IRS equities. The FBI files where these documents originated are identified on the enclosed form along with the date that the FBI referred the records to IRS. We are requesting that the IRS review its equities in these FBI records.

It is our understanding that the records you are being asked to review *do not* necessarily contain material protected by Section 6103 of the Internal Revenue Code ("6103."). So that you will have a full understanding of the records that we would like you to review, we should remind you that the FBI's practice with IRS equities in assassination records has been to identify and protect from disclosure information that the FBI believes is subject to protection under § 6103. If the FBI identifies information as § 6103 information, the FBI *does not refer the document to IRS*. The FBI only refers to IRS information in its records that is *not* obviously protected by § 6103 and thus, could be released by the IRS.

The FBI started referring these records to the IRS on May 1, 1995. It is our understanding from the FBI that the IRS has not responded to any of the FBI's previous referrals to the IRS. Since you are the individual responsible for IRS compliance with the JFK Act, we are identifying these documents to you now so that you can determine whether the records contain information protected by § 6103 and, if not, whether the IRS will wish to postpone release of the information in question. So that we may adequately prepare our presentation to the Review Board with the benefit of any submission you may wish to make, you must submit all evidence and arguments in

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arguments in support of any postponements you choose to assert in writing **no later than January 2, 1998. If you do not respond to this letter by the above deadline, we will assume that IRS is offering no objection to the release in full of its equities in the FBI records at issue. After the Review Board votes to open the records, the sole recourse for the IRS is to appeal the Review Board's decision to the President.**

If you have any questions regarding the documents identified on the enclosed forms, please call Carol Keeley or Debbie Beatty of the JFK Task Force at the FBI at (202) 324-0571 or Laura Denk or Kevin Tiernan of the Review Board staff at (202) 724-0088.

Thank you, in advance, for your cooperation.

Sincerely,

T. Jeremy Gunn
Executive Director

Enclosure