

October 27, 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

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Dear Mr. Squires:

The staff of the John F. Kennedy Assassination Records Review Board has identified a number of FBI documents that we intend to present to the Review Board for review of postponements at the Review Board meeting on January 21 and 22, 1998. Among the documents we identified are documents that contain IRS equities. These documents are identified on the enclosed form.

The FBI previously referred these documents to the IRS, but the IRS did not respond to the FBI's request to process the records. Since you are the individual that has been handling IRS compliance with the JFK Act, we are identifying these documents to you now so that you can decide whether you wish to postpone release of the information in question.

The Review Board and the FBI are well aware that information protected by § 6103 of the Internal Revenue Code is subject to the provisions of § 11(a) of the JFK Act. The FBI's practice to date has been to protect information that it believes is clearly protected by § 6103 of the Internal Revenue Code. **The records that the FBI actually refers to IRS contain information that does not appear to the FBI to be information that would be protected by § 6103 of the Internal Revenue Code.** As you know, § 11(a) of the JFK Act does not provide a blanket exemption to any IRS equity. Rather, it continues protection for information protected by § 6103 of the Internal Revenue Code. Thus, in order to be in compliance with Section 5 of the JFK Act, the IRS must review its equities in records that the FBI has referred to it and determine whether to claim any postponements or exemptions from disclosure under the JFK Act.

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 evidence or arguments in support of any postponements you choose to assert in writing **no later than January 1, 1998**. **If you do not respond to this letter by the above deadline, we**

Mr. Donald Squires  
October 27, 1997  
Page 2

**will assume that IRS intends to release in full its equities in the FBI records at issue, and we will recommend that the Review Board vote to release in full the IRS equities in the record.**

In many of the FBI documents with third agency equities, we believe that the third agencies could, consistent with their current guidelines for JFK assassination-related information, consent to full release of the information at issue.

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

Attachment  
to October 27, 1997, Letter to Mr. Donald Squires, IRS  
Deadline for Evidence Submission Date: January 1, 1998  
Review Board Meeting Date: January 21-22, 1998

The Review Board staff intends to present documents from the following files to the Review Board for its consideration on January 21-22, 1998. Please present evidence on any postponements that you wish to claim to the Review Board staff on or before January 1, 1998.

Old IRS Referrals

5/1/95 Gus Alex

Sam Giancana

7/20/95 Sam Giancana

George McGann

Santos Trafficante, Jr.

6/18/96 Angelo Bruno

E. Howard Hunt

Maurice Lerner

Gabriel Mannarino

Sam Mannarino

Carlos Marcello

12/9/96 John Roselli

3/17/97 LCN