

INTERNAL REVENUE SERVICE

September 5, 1996

Laura Denk

The Review Board has established a good working relationship with the Internal Revenue Service (IRS). Donald Squires of the IRS Disclosure Litigation Branch of the IRS Chief Counsel's office met with Review Board staff members in March, 1996, to discuss assassination records in the possession of IRS.

Section 11a of the JFK Act, which states that the transmission and disclosure provisions of the Act do *not* take precedence over § 6103 of the Internal Revenue Code (IRC) (confidentiality of return information), limits the scope of IRS records that the Review Board can examine. Given the constraints of § 6103 of the IRC, the IRS and the Review Board are both interested in including those IRS records that may still be appropriate for inclusion in the JFK Collection. For example, the IRS has agreed that tax return information may become part of the JFK Collection if the taxpayer (or their surviving spouses or descendants) will sign a consent or a waiver, allowing the IRS to disclose their return information.