

December 5, 1996

VIA COURIER

Donald Squires, Esq.
Office of Chief Counsel, Disclosure Litigation
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20535

Re: Internal Revenue Service Compliance with the JFK Assassination Records Collection Act, 44 U.S.C. § 2107

Dear Mr. Squires:

Since 1994, the Assassination Records Review Board ("Review Board") has been working with a number of Federal agencies, including the Internal Revenue Service, to locate and make public records related to the assassination of President Kennedy. The Review Board has taken these actions pursuant to The President John F. Kennedy Assassination Records Collection Act of 1992, 44 U.S.C. § 2107 (Supp. V 1994) ("JFK Act"). We appreciate the cooperation we have received from you.

The purpose of this letter is to request your agency's cooperation in assisting the Review Board to discharge its responsibility of assuring Congress and the American people that the goals of the JFK Act have been accomplished to the greatest extent. We want to assure the American people that the United States Government has identified, located, and released all records relating to the assassination of President Kennedy. One of the paramount purposes of the JFK Act is to certify to the public that the United States Government is not withholding relevant materials related to the assassination. *See, e.g., Assassination Materials Disclosure Act*, H. R. Rep. No. 625, 102d Cong., 2d Sess., pt. 2, at 9 (1992) ("The Federal Government's failure to release official materials has contributed to numerous conspiracy theories and fueled charges of Government complicity in the assassination . . . [A] salutary purpose is served in opening these files [relating to the JFK assassination] to allay the suspicion of Government cover-up.")

The Review Board has recently considered how it, along with the relevant Federal agencies, can best demonstrate to the American public that a thorough, good faith, and diligent effort has been made to locate and release all remaining assassination-related records within the control of the United States

Government (and that the Government is not hiding any such materials from public disclosure). Pursuant to our Congressional mandate to “create an enforceable, independent, and accountable process for the public disclosure of such records,” 44 U.S.C. § 2107(2)(a)(3), the Review Board seeks to have the relevant Federal agencies provide a complete and specific accounting of their efforts to locate and release assassination-related records, including a full explanation for any destruction of records.

The Review Board recognizes that many Internal Revenue Service records are subject to section 11(a) of the JFK Act, which provides that section 6103 of the Internal Revenue Code will continue to protect certain IRS records from public disclosure. Although we are cognizant of this provision, the Review Board requests the IRS to identify and locate any assassination-related records within its custody or control. After identifying such records, our agencies can more appropriately determine the legal applicability of section 6103. Therefore, notwithstanding section 11(a) of the JFK Act, the Review Board requests the IRS to adhere to the formal compliance program (hereinafter “JFK Act Compliance Program”) outlined below and devised by the Review Board pursuant to its powers under Section 7(j)(1)(A), (B), (C), (D), and (F) of the JFK Act. We hereby request that you undertake the following measures by the dates provided (the Review Board set these dates recognizing that the Review Board’s operations currently are scheduled to expire on September 30, 1997):

- (1) Designation of Agency Compliance Official (or Officials) and Statement of Intent to Comply with the JFK Act. We request that by December 16, 1996, your agency designate an Agency Compliance Official who ultimately will be responsible for ensuring that the agency has complied with its obligations under the JFK Act, including the identification, location, and organization of assassination records and the transmission of those records to the National Archives and Records Administration (“NARA”). Although the Review Board assumes that you will serve in this position, we will await your formal confirmation. If necessary, your agency may designate additional persons with knowledge of the measures that have been undertaken to locate assassination records.

We also request that by December 16 the agency convey its agreement to adhere to the compliance procedures outlined in this letter. To the extent that any compliance procedure described below appears to be unreasonable or to present difficulties that we may not have anticipated, please explain why and make alternate suggestions to us.

- (2) Initial Statement of Compliance. We request that the Agency Compliance Official prepare by January 6, 1997, an initial written statement of the agency’s compliance with the JFK Act (“Statement of Compliance”), setting forth the steps that the agency has taken to locate and process assassination records. The Review Board recognizes that many of the relevant Federal agencies have previously written letters to the Review Board apprising it of their progress at various stages of identifying and processing assassination records under the JFK Act. The Statement of Compliance, while it may include information previously reported to the Review Board, is to be the preliminary version of the agency’s comprehensive and final

report to the American public of what it has done to locate records relating to the assassination. This Statement of Compliance shall include, to the fullest reasonable extent, the following information:

- (a) A complete description of all steps that your agency took to identify and locate assassination records including, but not limited to, an identification of the major record collections and files that were consulted in the agency's search, any departmental file indices consulted, the names and titles of the persons who were responsible for conducting the searches, the physical locations of the records searched, the off-site storage facilities (*e.g.*, Federal Records Centers) searched, the specific steps that were taken to locate and retrieve materials in archives, and any other criteria used by the agency to locate assassination records.

We anticipate that the IRS will claim that many of its records collections and files are exempt from the JFK Act pursuant to section 11(a). In order to provide the public with a full accounting of assassination records in the Federal Government, we request that the IRS identify those records collections and files that contain assassination records and that the IRS provide a written explanation of how it has applied section 11(a) of the JFK Act to those records.

- (b) To the extent that any assassination-related records have been destroyed by your agency or any agency official, a full and specific explanation of the circumstances surrounding the destruction of such records.
 - (c) The status of remaining work that you can now identify that your agency must complete in order to comply with the JFK Act, including an identification of the categories of records that must be processed and transmitted to NARA, a description of any additional searches for files that must be done, and the projected date(s) for completion of these tasks.
- (3) Review Board Interview With Agency Compliance Official (or Officials). Shortly after the submission of the agency's written Statement of Compliance, we ask that the Agency Compliance Official (as well as any persons who helped prepare the agency's initial Statement of Compliance) be made available to the Review Board for an interview regarding the location of agency assassination records. The interview will be used as an opportunity to resolve any outstanding questions regarding the agency's search, including any follow-up tasks to be completed by the agency. The Review Board anticipates that these interviews will be conducted in January and February 1997.

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- (4) Submission of Final Agency Declaration of Compliance. By July 1, 1997, the agency should expect to complete the process of identification, location, and declassification of its assassination records at which time it should submit to the Review Board a final declaration certifying, under oath, its compliance with the provisions of the JFK Act (the "Final Declaration of Compliance"). This final declaration shall set forth all of the information initially set forth in the initial Statement of Compliance and shall also supplement the initial Statement of Compliance by detailing any further steps that were conducted by the agency in identifying and locating assassination records. The agencies' Final Declarations of Compliance will be included in our final report to Congress.
- (5) Compliance Depositions. Starting on or about August 1, 1997, the Review Board may conduct depositions, under oath, of the Agency Compliance Official along with any other agency officials with responsibility for complying with the JFK Act. The decision to take a compliance deposition of an agency will be made on a case by case basis, taking into account the importance of the agency to the work of the JFK Act and the sufficiency of the agency's efforts to account fully for its compliance with the JFK Act. In the event that the Review Board decides to commence a compliance deposition of an agency, the responsible agency designee(s) will be expected to testify under oath with respect to any and all issues relating to the agency's records search, including the scope of the search, the identity of files searched, the destruction of any relevant records, and any other matters set forth in the Final Declaration of Compliance. Any person obligated to appear for a deposition under oath shall be fully entitled to obtain legal representation.

We look forward to receiving your initial response, by December 16, that designates your Agency Compliance Official and includes your Statement of Intent to Comply with the JFK Act as explained in section (1) of this letter. To the extent that you have any questions or suggestions regarding the Compliance Program, please do not hesitate to contact the Review Board's General Counsel, T. Jeremy Gunn, at (202) 724-0088.

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As always, thank you for your cooperation with the work of the Review Board.

Sincerely,

David G. Marwell
Executive Director

cc: Stuart Brown, Chief Counsel, Internal Revenue Service