

February 18, 1997

VIA FACSIMILE & FIRST-CLASS MAIL

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

Re: Assassination Records Review Board Request for Information and Records from the Internal Revenue Service

Dear Mr. Squires:

1963-64 Files of the Dallas Field Office for the Alcohol, Tobacco & Firearms Unit of IRS. We are writing to request that the Internal Revenue Service ("IRS") investigate whether it has maintained custody of a particular group of records relating to the assassination.

The records relate to the 1963-64 files of the Dallas Field Office for the Alcohol, Tobacco and Firearms Unit of IRS. The Supervisor for that Office was Carl R. Booth, Jr. Both he and another agent in that office, Frank Ellsworth, were involved in the investigation of the assassination, and both agents were at the scene of the Texas School Book Depository immediately following the assassination. We had asked the Bureau of Alcohol, Tobacco & Firearms ("ATF") to locate these records. However, ATF informed us that its enforcement responsibilities were carried out by IRS prior to 1972 and that, therefore, any 1963-64 records for the investigations by ATF/IRS/Treasury out of the Dallas Field Office may reside with IRS. Please check IRS's archival records to determine whether it has maintained any 1963-64 files of the Dallas Office for the Alcohol, Tobacco and Firearms Unit. of IRS investigating the Dallas Alcohol & Tobacco Tax Unit The Assassination Records Review Board requests access to certain assassination records in the possession of the Internal Revenue Service (IRS). The Review Board is aware that section 11(a) of the *John F. Kennedy Assassination Records Collection Act of 1992* provides for the continuing confidentiality of IRS records that fall under section 6103 of the Internal Revenue Code. 44 U.S.C. § 2107.11(a) (Supp. V 1994). The Review Board believes that the following requests are compatible with the restrictions set forth in section 11(a).

First, in July 1994, the IRS advised Dr. William L. Joyce of the Review Board that IRS had identified 52 documents (203 pages) of assassination records. See Letter from Stephen N. Bryant, Assistant Director for Office of Information Resources Management, to William L. Joyce, dated July 14, 1994 (attached hereto). The Review Board would like for the IRS to make these 52 documents available for our confidential inspection only, and not for public release.

Second, with regard to tax return information relating to Lee Harvey Oswald, you are aware that we have asked Marina Oswald Porter to sign a consent form for the release of these records. We appreciate your assistance in drafting the consent form. Unfortunately, Ms. Porter has not yet signed the consent form. Pending Ms. Porter's consent, we would like the IRS to make the following records available for confidential inspection by the Review Board, and, again, not for public release: all tax returns of Lee Harvey Oswald, including all individual returns and joint returns with Marina Oswald; Marina Oswald's tax returns for 1963.

Third, please make available for our review the Internal Revenue Service's correspondence with, or documents relating to, or supplied to the following Commissions and Committees:

- (1) the Commission to Investigate the Assassination of President John F. Kennedy (the "Warren Commission");
- (2) the Commission on Central Intelligence Agency Activities Within the United States (the "Rockefeller Commission");
- (3) the Senate Select Committee to Study Governmental Operations with Respect to Intelligence Activities (the "Church Committee");
- (4) the Select Committee on Intelligence (the "Pike Committee") of the House of Representatives; and/or
- (5) the Select Committee on Assassination (the "House assassinations Committee") of the House of Representatives.

Finally, please provide to the Review Board all the tax identification numbers ever issued for the following employers during the years 1950 through 1966, and state whether the employer has ever had more than one tax identification number. For each tax identification number you provide, please note the date that the IRS issued the number and, if applicable, the date that the IRS discontinued the number.

- (1) Dolly Shoe Co., New Orleans, Louisiana;
- (2) Gerald F. Tujague, Inc., New Orleans, Louisiana;
- (3) J. R. Michels, Inc., New Orleans, Louisiana;
- (4) Pfisterer Dental Laboratory, New Orleans, Louisiana;
- (5) Leslie Welding Co., (Louv-R-Pak Division), Fort Worth/Dallas, Texas;
- (6) Jaggars-Chiles-Stovall Co., Fort Worth/Dallas, Texas;
- (7) William B. Reily Co., New Orleans, Louisiana; and
- (8) Texas School Book Depository, Dallas, Texas.

Donald Squires, Esq.
December 16, 1996
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Thank you for your continuing cooperation with our work.

Sincerely,

David G. Marwell
Executive Director

Enclosure

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