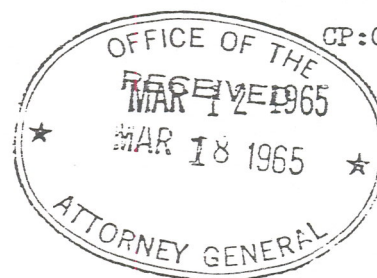




**U.S. TREASURY DEPARTMENT**  
**INTERNAL REVENUE SERVICE**  
 WASHINGTON, D.C. 20224

IN REPLY REFER TO

3/12/65



CP:C:D

The Honorable  
 The Attorney General  
 Washington, D. C.

Dear Mr. Attorney General:

This is in response to your letter dated February 8, 1965, concerning the availability to members of the public of materials delivered by the President's Commission on the Assassination of President Kennedy to the National Archives.

With regard to those Service documents which have been made a matter of public record in the Commission's report, we have no objection to public inspection of these documents without restriction.

However, as you know, tax returns which have not been made a matter of public record are shielded from disclosure by sections 6103 and 7213 of the Internal Revenue Code and by section 22, Title 5, United States Code. As a matter of statute, the letter of the law empowers the President to open such information to the public under rules and regulations promulgated by him. The spirit of the law, however, raises doubts as to the wisdom of the exercise of such power here. I would recommend, therefore, that tax returns which have not become a matter of public record not be made available for general inspection.

Insofar as other records and documents which were furnished to the President's Commission by the Internal Revenue Service are concerned, a determination would have to be made on an item-by-item basis. Generally, our documents will reflect tax return information which is shielded from public disclosure. Thus, each document would have to be edited to delete such information. Traditionally, the Service has also protected information which would tend to identify a confidential informant, scandalous information not relevant to the case, unconfirmed allegations by third parties, and information which discloses the Service's collection, auditing, settling, or prosecution policies. I think the public accepts the fact that this information must be kept confidential, and there does not appear to be any public interest which would be served by disclosing such information. If a document contains material which must be deleted, I would recommend that the entire document not be disclosed other than in exceptional circumstances. If a document is open for inspection and certain material has been deleted, we are going to be asked what information was deleted and why. We could

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DEPARTMENT OF JUSTICE		RECORDS
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find ourselves accused of shielding something from the public which the public is entitled to know. As a possibility of assuring the public of the thoroughness of the Commission's investigation of this tragic event, the Commission's incoming letters requesting Service documents might be made available for inspection, along with our transmittal replies. As you know, the requirements for filing and the fact of filing are public information. Prior clearance, of course, would have to be obtained from the Commission since the Service regards as confidential correspondence of this nature.

The Commission's exhaustive inquiry into the assassination delved deeply into every scrap of information offering a remote chance of shedding light on the tragic event. Facts and alleged facts from and about many innocent persons appear in the records of the Commission. I believe it would be improper to release information which could embarrass or damage innocent persons without, in light of the comprehensiveness of the published Commission report, serving any legitimate interest of the people of the United States in being fully informed on matters genuinely pertinent to the assassination.

The establishment of uniform criteria for the disclosure of investigative reports prepared for the President's Commission and/or of establishing a unified procedure for reviewing requests to examine these materials can be a complex undertaking. I would recommend that the head of each agency designate representatives to examine each document submitted by his agency and indicate:

1. Whether disclosure is prohibited by law or by the regulations of such agency.
2. Whether disclosure would be detrimental to the administration of the laws administered by such agency.
3. Whether the document relates to scandalous information unrelated to the assassination.
4. Whether the document contains unsubstantiated information or allegations.
5. Any other information which could embarrass or damage any innocent person without serving any legitimate interest of the people of the United States in being fully informed on matters genuinely pertinent to the assassination.

After segregating the agency records, the balance of the files not falling into 1 through 5 above could be made available generally to

The Attorney General

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public inspection. A review could be made at periodic intervals, determined by agreement among the agencies involved, to decide whether any information previously withheld from disclosure may currently be made available to the public.

I will be happy to make members of my staff available to cooperate in any way you determine will best accomplish the objectives assigned to your Department by the President in this matter.

Sincerely,

A handwritten signature in cursive script, appearing to read "Sheldon S. Cohen".

Commissioner