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IRS

INTERNAL REVENUE SERVICE

From: James W. Fowl, Assistant Cost Accountant, Widows and Orphans Division
To: FNU nmi LNU, JR., District Director
Date: 23 November 1963
Subj: Attempt to locate and inventory certain assets of no fixed abode, belonging to a deceased taxpayer

At approximately 3 p.m. on November 22, 1963, following the alleged death of a taxpayer, IRS District Director FNU nmi LNU, JR., advised IRS Assistant Cost Accountant JAMES W. FOWL to proceed to Andrews Air Force Base, to stay with the body and to gather, inventory, and place a value on, all items of interest to this agency found on or near the body of the taxpayer, among his belongings or those of his beneficiaries and business associates, and in his custom built limousine.

The undersigned proceeded directly to Andrews Air Force Base to handle any matters which would fall within the jurisdiction of the Internal Revenue Service. A command post was established at the bottom of a portable and apparently expensive airplane stairway, so that when it was wheeled out to the airplane containing the deceased taxpayer, this agent was properly situated to perform his assigned duties. Upon the arrival of the reportedly custom-built and well-appointed late model jet aircraft, a bystander in a \$438.57 four-button, sharkskin, hand-basted Hart, Schaffner & Marx suit, displayed an inexpensive plastic folder containing what appeared to be printing and a poor quality half-tone of himself. As the reporting agent began to sympathize, a door opened at the top of the stairway and out of the airplane stepped a middle-aged man in \$62.49 cowboy boots. Unaccountably, several of the bystanders addressed the middle-aged man as "Mr. President." The reporting agent took this to be some form of ingroup humor, knowing full well that the taxpayer in question was then subject to the death taxation provisions of the Internal Revenue Code. This agent confronted the middle-aged man and demanded proper identification for the purpose of ascertaining his identity, but was ignored since another man, calling himself the Attorney General, made the same request, which was honored.

At that moment the undersigned noticed a great deal of activity at the other end of the airplane. A workman with a fork lift truck was removing from the airplane an ornate container about six feet long. It was surrounded by a group of well-dressed men with anxious expressions and one woman who appeared to have skinned her knees. They all were in a great hurry, and the reporting agent arrived as the box was being taken to a nearby vehicle. This agent identified himself verbally, demanded that they cease and desist, and ordered that the box be opened for a preliminary inventory. Hostility was manifested to this ordinary and reasonable request, hostility which became overt when the undersigned firmly gripped one of several metallic handholds attached to the sides of the ornate container. The reporting agent was physically attacked by this group and, when conscious-

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ness returned, found himself on the ground with tire tracks across the back of his jacket and skinned knees. The hostile group was nowhere about.

This agent gave chase to Bethesda, Maryland, where it was noticed that the van carrying the ornate box had driven to the rear entrance of a large and taxable building where the box was removed. Contact was again established with the well-dressed hostile group and, much to this agent's surprise, none of the assailants recognized him. Ingress was obtained by entering the building with the assailants themselves. Pursuant to Assistant Cost Accountants' Manual of Field Instructions FB-22(A)4 (Rev. Ed.) Para. 40, Sec. a(111), physical contact was established with the ornate container. It was ascertained to be quite heavy. It was carried to a room containing unidentified, though apparently expensive, equipment and manifesting an antiseptic odor.

Auditory and visual surveillance was utilized to establish that the individuals present were:

FNU LEMNITZER, representing himself to be associated with the military in some capacity, and wearing an expensive watch;

LEMAY LNU, smoking a cheap cigar, was referred to by the above as "curt," which this agent feels was an accurate description;

WHEELER, EARLE, a man wearing a rather flamboyant costume, including badges and ribbons with an estimated value of \$10.33;

AL DALLAS, a tweedy, pipe-smoking, upper middle class type who purportedly had a brother in the government named JOHN FESTER DALLAS;

Col. FIERRE PINK, a sweaty and nervous foreigner who kept wiping his palms, and seems to have been an aide to the above-mentioned WHEELER, though certainly not in a high tax bracket;

Commander JAMES J. EXHUMES, an economic nonentity who seemed to know everyone present, saluted frequently, and referred to each person as "sir," including the reporting agent;

J. E. HELMS and RICHARD HOOVER, two short-form types wearing trench coats and skinny-brimmed hats, who obviously knew each other, as they exchanged many notes, glances, asides and smirks;

RICHARD NICKSEN, whom I took to be a tourist because of his off-the-rack suit and photographic equipment, although he apparently was a friend of the deceased taxpayer;

Several unidentified men, all between 44 and 45, 25% bracket, with identical gray temples, brown tans and hair parted on the left, who continually showed each other little plastic folders of the type displayed to this agent at the airport.

The first three listed above apparently were associated with a firm or association called the "JOINT CHIEFS OF STAFF." It is this agent's feeling after viewing these men that records of the AMERICAN GUILD OF VARIETY ARTISTS might be helpful in identifying them.

In one corner of the room, near the ceiling, was a television screen and a small camera. From time to time, the face of an individual would appear on the screen and ask, "Ya through yit?" Since someone present would invariably answer, Agent FOWL concluded that this was not regular commercial programming. Upon reflection, this agent was able to identify both the face and the voice as belonging to the very same man, the one with the \$62.49 boots and the odd sense of humor who, it will be recalled (*supra*), ignored the reporting agent's request for identification earlier at the airport.

Much to this agent's surprise and disgust, the ornate box proved to contain nothing of pecuniary value but a \$1.49 sheet, badly devalued because of the stains emanating from its contents. The sheet appeared to have been stolen from some hotel named Parklind. Inside the sheet was the taxpayer in question. The allegations as to the fact of his demise were determined to have been correct, for the taxpayer seems to have been extensively damaged, i.e., a number of holes were evident. It could not be immediately ascertained whether the knees were skinned.

It was evident that the taxpayer no longer had in his possession any articles of pecuniary value, and this agent attempted to determine their location, pursuant to Assistant Cost Accountants' Manual of Field Instructions A(kh3) 11010, Chapter XIV, p. 146. The following discreet inquiry was made: "Where are the valuables?" A number of objects were displayed in answer to this request. They were:

An old, foreign-made rifle with a telescopic sight, worth approximately \$21.78;

A baggie full of shell casings of various calibers;

A palmprint lift;

A paraffin cast;

A small quantity of little yellow leaflets about Cuba;

A collection of damp photographs and x-rays;

A Dr. Pepper bottle and some chicken bones;

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A four foot-long bag constructed of butcher paper;

A damaged photograph of a house and car;

A 17 x 24 glossy print of someone other than the taxpayer holding a rifle and a newspaper;

An Enco map of the city of Dulles with a large red "X" at the southwestern end of the business district.

Using the IRS Assistant Cost Accountants' pocket sized field service abacus, the total value of the above items was determined to be not in excess of \$42.38, depreciation included. This was a grave disappointment in terms of the above-captioned collection attempt and the mission of the IRS.

Whereupon, a loud report was heard and the odor of gunpowder was detected. The reporting agent hurried toward the sound of the noise and observed that one of the previously-mentioned men in costumes, WHEELER, was holding a firearm, which apparently had discharged. Fortunately, no one was injured, although the deceased taxpayer was severely damaged again. EXHUMES said that a high velocity bullet had entered the rear of the skull and had fragmentized prior to exit through the top of the skull. His response to this accident was to remark, "Now, the pattern is clear." The consensus in the room and on the television screen was that this was correct.

At the termination of the proceedings, the following personnel from Forest Con Funeral Home entered the room to prepare the remaining remains for burial:

ROGER MORTIS
HAROLD WISEBOOK
IGOR QUASIMODO
WILLIAM C. WOOD

The undersigned, having determined that none of the individuals in the room knew the location of the valuables, decided to try to inventory the limousine, house and grounds of the deceased taxpayer. While the other people in the room were occupied with the removal of the ornate box and contents, this agent, out of earshot of the rest, approached the television screen to inquire as to the location of the deceased taxpayer's possessions and assets. Upon inquiry, the man on the screen said, "Whud?" The request was repeated in a louder voice and with clearer enunciation. The response was: "Yew wif th' car crew? Then git the Hay-ell ovuh tew th' What House g'rage an' ripote tew th' crew chief. They shotehandid." This agent asked for, and received, the address of the dwelling and a description thereof.

Finding it presented certain difficulties, but these were overcome. Upon arrival at the abovementioned destination, a large amount of activity was observed which had as its apparent goal

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the destruction of certain interior portions of the limousine and the conversion of the remainder into a tank. A mechanic with skinned knees directed the undersigned to the glove compartment, which contained the following items:

An old, foreign-made rifle with a telescopic sight, worth approximately \$21.78;

A baggie full of shell casings of various calibers;

A palmprint lift;

A paraffin cast;

A small quantity of little yellow leaflets about Cuba;

A collection of damp photographs and x-rays;

A Dr. Pepper bottle and some chicken bones;

A four foot-long bag constructed of butcher paper;

A damaged photograph of a house and car;

A 17 x 24 glossy print of someone other than the taxpayer holding a rifle and a newspaper;

An Enco map of the city of Dulles with a large red "X" at the southwestern end of the business district.

Using the IRS Assistant Cost Accountants' pocket sized field service abacus, the total value of the above items was determined to be not in excess of \$169.38, depreciation included. This was a grave disappointment in terms of the above-captioned collection attempt and the mission of the IRS.

At this point the field investigation was discontinued.

SUMMARY AND CONCLUSIONS: Nothing of value was obtained or observed but the ornate box, which probably is beyond the reach of the Service. The allegation that the deceased taxpayer had substantial assets was an obvious error. It is recommended that our sources of information be improved so as to eliminate such time-consuming and fruitless incidents in the future. Confidential Informant T-6 (~~WILLIAM-G.-WEBB~~) should be dropped from the payroll. The present occupant of the deceased taxpayer's immediate past residence, 1600 Pennsylvania Avenue, verbally promised this agent that he would keep his eyes open. However, this is not expected to lead to anything of value.