

The Continuing Inquiry

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LEE HARVEY OSWALD'S 1962 INCOME TAX RETURN - CD 90a

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In 1967, the Warren Commission's Index to Basic Source Material was inadvertently released to a researcher by the National Archives. This release caused considerable consternation among the various government agencies that had submitted the material, according to a recently declassified CIA document. (CIA 1094-414 attachment, dated July 1967, released under Freedom of Information to Bernard Fensterwald in January 1977.)

The Index listed each document by number, agency involved, special agent's name, subject matter of the document, its date and city of origin. The government agencies included FBI, CIA, Secret Service, IRS, HEW and State Department.

Practically all income tax returns submitted to the Warren Commission were shown as originating with the Internal Revenue Service. The only two exceptions were CD 89, being the income tax returns of Jack Ruby and his immediate family and CD 90, the income tax returns of Lee Harvey Oswald and his immediate family. These two documents were furnished to the Warren Commission by the FBI, according to the Index.

The FBI and/or Internal Revenue Service permitted the Warren Commission to publish all of Jack Ruby's income tax returns, from 1956 through 1962, in their entirety. They appear in Volume 23 of the 26 Volumes of Testimony and Exhibits, as CE 1713 through CE 1719.

Jack Ruby lived more than three years following the November 22, 1963, assassination of President Kennedy. Although Lee Harvey Oswald was dead less than 48 hours after the assassination, his income tax returns are still classified and withheld from researchers.

All the figures and data necessary to reconstruct Oswald's 1962 Federal Income Tax Return are found in the 26 Volumes.

Oswald returned from Russia on June 13, 1962, and was employed by Leslie Welding in Fort Worth, Texas, on July 16, 1962, at \$1.25 per hour. By multiplying \$1.25 times the hours worked, and multiplying hours of overtime worked by .625, as reflected by Oswald's time-cards pictured in Volume 20, pages 19-21, then adding the two, we arrive at the figure \$636.42 as his gross earnings during the period July 16 through October 12, 1962. Oswald's paychecks from Leslie Welding are pictured in Volume 22, pages 273 through 277. By adding the amounts on these checks, we arrive at \$579.12 as his "take-home" pay during this period. After subtracting "take-home" pay from gross earnings, we arrive at a figure of \$57.30 which was deducted for social security and withholding tax. Of this \$57.30, social security should have been \$19.89 and withholding tax should have been \$37.41.

Oswald went to work for Jagers-Chiles-Stovall on Friday, October 12, 1962. His time cards are pictured in Volume 23, pages 629-625. We are never told exactly how much per hour Oswald earned at Jagers-Chiles-

Stovall. John G. Graef, the man who hired Oswald for J-C-S, testified that he thought Lee made "about \$1.35 or \$1.50 an hour; somewhere in there." (Vol. 10, p. 181) The checks are pictured in Volume 22. Through the end of December 1962, Oswald's "take-home" pay from Jagers-Chiles-Stovall amounted to \$649.66. (Vol. 22, p. 227)

In Volume 24 we are shown Oswald's W-4 forms for Leslie Welding and Jagers-Chiles-Stovall. He signed a W-4 at Leslie Welding on July 17, 1962 indicating 3 dependents and Social Security Number 433-54-3937. On October 12, 1962, Lee signed a W-4 form at J-C-S showing 3 dependents but an incorrect social security number - 433-54-3739. (Vol. 24, pp. 883 and 891)

In Volume 20, page 202, we find a form Lee filed to correct his social security account, since the F.I.C.A. monies withheld from his earnings by Jagers-Chiles-Stovall had been credited to an incorrectly numbered social security account. On this form, Oswald stated that during the 4th quarter of 1962 (Oct., Nov., and Dec.) he had earned \$727.91 at J-C-S. If we deduct the \$649.66 we know he received in "take-home" pay during this period, we arrive at \$78.25 withheld for social security and federal income tax. Social security should have been \$22.75 and withholding tax should have been \$55.50.

During 1962, Lee Harvey Oswald should have paid tax on \$1,364.33 (\$636.42 earned at Leslie Welding and \$727.91 earned at J-C-S). \$135.55 had been withheld (\$57.30 at Leslie Welding and \$78.25 at J-C-S). In 1962, social security, or F.I.C.A., was withheld on the first \$4,800.00 of an employee's salary at the rate of 3-1/8%, or \$150.00 maximum. Oswald should have had \$42.64 deducted from his earnings for F.I.C.A. After deducting the \$42.64 from the total withheld, \$135.55, we arrive at a figure of \$92.91 which had been withheld for federal income tax.

According to tax tables that accompanied 1962 tax forms, a taxpayer with 3 dependents would have had to earn \$2,000.00 before owing any tax. Yet, Lee Harvey Oswald received a refund of only \$57.40 (See Vol. 22, p. 224). This indicates that he declared some income on his tax return from which no tax had been withheld. Otherwise, Oswald would have received a refund of the entire \$92.91 which had been withheld.

(Commission Document 107, page 35, the FBI's Supplemental Report of January 13, 1964, states that Oswald earned \$626.25 while employed at Leslie Welding. If the FBI report is correct, it means that Oswald had \$27.56 withheld from earnings at Leslie Welding for income tax. Add this to the \$55.50 withheld from earnings at J-C-S and we have a total of \$83.06. He should have received the entire \$83.06 back in a refund.)

In late 1975, Mark Lane, founder of the Citizens Commission of Inquiry, shared with his fellow critics and researchers some correspondence he had received from FBI Director Clarence Kelly. On November 18, 1975, FBI Director Kelly furnished Mark Lane with copies of documents regarding Jack Ruby's use as an informant by the FBI in 1959. (All documents enclosed by Kelly referred to Jack Ruby as "PCI" - Potential Criminal Informant.) On page 8 of these documents, under

"Q. ARRANGEMENTS FOR PAYMENT:

(Include any discussions to date regarding payments on COD basis or for expenses, whether PCI appears receptive, advise that payments are income in accordance with conditions stated in Section 107 N, Manual of Instructions. If payments made to date, give details with identifying file numbers and dates.)"

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I know that my retirement will make no difference in its cardinal principles, that it will always fight for progress and reform, never tolerate injustice or corruption. Always fight demagogues of all parties. Never belong to any party. Always oppose privileged classes and public plunderers. Never lack sympathy with the poor. Always remain devoted to the public welfare. Never be satisfied with merely printing news. Always be drastically independent. Never be afraid to attack wrong, whether by predatory plutocracy or predatory poverty.

April 10, 1907 Joseph Pulitzer

Under that paragraph, in handwriting, the following appeared:

"PCI was advised of Bureau's position regarding willingness to pay for expenses he might incur in obtaining information and of fact above was on a COD basis. He was further advised of the fact such money was to be considered as income and reported on his income tax return."

A study of Jack Ruby's income tax returns reveals that, in 1956, the Vegas Club's total income from admissions amounted to \$18,003.85, income from coin machines was \$761.85, and "miscellaneous" income was \$10.86. (See Vol. 23, p. 266) In 1957, income from admissions amounted to \$19,002.34, income from machines amounted to \$1,512.06, and from "miscellaneous" \$8.80. (See Vol. 23, p. 256) In 1958, income from admissions was \$23,597.12, and from "miscellaneous-machines" \$1,088.80. (See Vol. 23, p. 250) In 1959, income from admissions was \$30,664.85, and "miscellaneous-machines" income was \$2,115.34. (See Vol. 23, p. 237) In 1960, the income from admissions had dropped to \$26,734.85, and, apparently, all the machines were out-of-order that year because the only other income shown is "miscellaneous" \$319.10. (See Vol. 23, p. 222)

In 1959, Jack Ruby could easily report any income he was afraid not to report as "miscellaneous-machines" and thereby comply with whatever "Section 107 N, Manual of Instructions" requires. But, Lee Harvey Oswald wasn't selling Fuller Brushes or Avon products and he had no place to hide income derived from other than Leslie Welding and Jagggers-Chiles-Stovall.

We want to see Lee Harvey Oswald's 1962 Income Tax Return and prove that we're right - that we can add and subtract and use Income Tax Tables. Or, let them prove us wrong. Perhaps we are in error and Lee was actually a travel consultant on Mexico City, or maybe he earned extra money as a movie critic in his spare time ...

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