

November 7, 1966

Atlanta, Ga.

On this date, at about 3:15 pm, Mrs. R.S. Robinson, Executive Secretary of SNCC, asked me to go to the offices of the Bureau of Internal Revenue and pick up the forms for the filing of SNCC's federal income tax return. She asked me to pick up forms for 1963, 1964 and 1965.

I arrived at the IRS office at about 3:30 pm. I asked the girl behind the information counter for forms as above. I also asked her, on instructions from Mrs. Robinson, for a form which would provide application to IRS for SNCC for designation as a non-profit voluntary association. The girl on the information desk gave me forms for filing a return of a tax exempt organization. I explained to her that I did not want returns for a tax exempt organization. She then consulted with Mrs. Letha Phelps and Mrs. Phelps asked me to come to her office. When seated in the office I again explained to Mrs. Phelps the forms I wanted. She asked me what organization it was. I told her "the Student nonviolent Coordinating Committee." She went and got the forms for tax-exempt organizations. I explained again to her that SNCC was not tax exempt. She then called some other person in an attempt to ~~to~~ find out what forms were appropriate. She asked me if IRS was ~~presently~~ interested in SNCC. I told her yes.

She then explained to whomever she was speaking to that apparently some agent had been assigned to SNCC. Then she asked me, apparently during a lull in the phone conversation, "What are you doing in that." This question apparently referred to the fact that I have white skin and am associated with SNCC. I replied, "I've been in it a long time." She questioned, "Aren't you afraid." I asked, "Afraid of what ?" "Black Power", she replied. I replied, "Why should I be afraid of Black Power ? I've never been afraid of White Power." At that she went back to her telephone conversation and explained to the other party that there was a "white man" here who was with SNCC. Apparently then the other party identified to her the name of the agent handling SNCC. She called him and asked him to come down. Shortly, a Mr. Orr appeared, along with another gentleman whose name I did not catch. I explained to Mr. Orr that I was trying to secure the proper forms for SNCC's income tax return. He said that if he had been able to keep the SNCC records 3 or 4 days longer, he'd be able to identify the proper forms. However, he said, the problem at the present time was to define what kind of organization SNCC is. Only then, he said, could IRS determine the appropriate form, and the rules and regulations which would apply to filing. He asked me in what capacity I represented the organization. I told him I was simply an errand boy who had been sent to pick up some forms.

He asked me what my position was in the organization. I told him I worked in the research department and that I was a member of the central committee. I /a/sk/e/d/ He asked if this meant I was an officer of the organization. I told him it did not, so far as I knew. He then again explained that his problem was in determining what organizational category SNCC should be put in for filing purposes. I told him that so far as I knew, SNCC was a non-profit association which had never sought tax exemption and which was not now seeking it. The three forms for filing returns were on the desk in front of us. One was for corporations, one for partnerships and one for tax exempt organizations. I told him I did not see how SNCC could fit into any of these categories, inasmuch as it was not incorporated, not a partnership, and not exempt. He again repeated that the problem was to decide just what SNCC was. He said he could not make a determination without more information. I concluded that all I could do would be to take all three forms to our accountants and lawyers and turn the problem over to them. I told Mr. Orr so, took the forms, and left.

Jack Minnis