

Ronald Reagan Presidential Library Digital Library Collections

This is a PDF of a folder from our textual collections.

Collection: White House Office of Records Management:
Presidential Handwriting File, 1981-1989 (COPY SET)

Series II: Presidential Records

Folder Title: Folder 88 (06/24/1983-06/29/1983)

Box: 6

To see more digitized collections visit:

<https://www.reaganlibrary.gov/archives/digitized-textual-material>

To see all Ronald Reagan Presidential Library Inventories, visit:

<https://www.reaganlibrary.gov/archives/white-house-inventories>

Contact a reference archivist at: **reagan.library@nara.gov**

Citation Guidelines: <https://reaganlibrary.gov/archives/research-support/citation-guide>

National Archives Catalogue: <https://catalog.archives.gov/>

Last Updated: 07/01/2025

June 24, 1983

Dear Mr. Anderson:

Forgive me for being so late in answering your letter of April 7. Sometimes it takes quite awhile before letters reach my desk. I hope you are still hanging in there because I have to disagree that our land is dying.

You are 38 years old. Just by coincidence when I was 38 years old at exactly this time of year I was lying in traction in a hospital with my thigh broken in six places. I had been scheduled to start a picture three days after I went in the hospital and being a free lance actor I was moaning about the loss of revenue because they put another actor in my part and went ahead without me. But my mother had always told me "everything happens for the best." The picture I didn't make was a colossal failure and my being in it wouldn't have changed that.

Mr. Anderson I know you are in a particularly hard hit area and it must be hard not to get discouraged when, as on your bicycle ride, you see so many signs of the recession. But by hanging on you've spared a half dozen families from disaster. I've been all over this country and you'd be surprised how many people are doing the same thing.

Now the signs of recovery are picking up, more so than in any other land. I know if you read the Enquirer you don't see much to cheer you up but frankly I don't believe some of the press is in tune with what is going on.

You say more laws and regulations are making it harder on business. I have to disagree. Yes, there are some guys in Congress who are trying to do that but there are a lot of us getting in their way. In these two and a half years we have reduced regulations to the point that American business has been saved 300 million man-hours of government required paper work and we're not through yet. July 1st you get another 10% cut in the income tax. Yes, Congress or some in Congress want to cancel that. Well, if they try I'll veto it and I know my veto will be upheld. We're going to have that tax cut.

I wish I could tell you all that is happening in the country with people banding together to do things we'd begun to think only government can do. All over there is the neighborly spirit we once knew years ago. I even had a class of fifth graders send me a letter with \$187.00 they'd raised on their own to help reduce the national debt. More than 100 Marines stationed overseas wrote to tell me they'd go without a cost of living raise if it would help the country.

I pray things are better for you and I hope you will hang in there. As the song says "There's a great day coming."

Best regards,

RONALD REAGAN

Mr. R. Richard Anderson
Anderson Welding Inc.
127 Montgomery Avenue
Oreland, Pennsylvania 19075

830624

RR:AVH:pps

RR Dictation

9

51

April 7, 1983

The White House
Washington

Dear President Regan,

I am dropping you this note to let you know about a few thoughts that have been going through my mind, it seems forever. First of all, I am 38 years old, have a high school education and spent 6 years in the Pennsylvania National Guard. I have 4 children, also own and operate a steel fabrication shop which employs 6 people. I started this business 15 years ago with no money and alot of hard work. Being in business used to be very enjoyable and a real challenge. This is no longer true, due to the economy and the ever increasing federal, state and local laws and taxes. If it were not for the overwhelming responsibility that I feel for my employees, their families and my family, I would simply give up. This feeling of responsibility and determination to stay in business has influenced me to make some poor decisions. These have caused me grave problems with the Internal Revenue Service. In all good conscience, I realize this is no ones fault but my own. With a little luck, I will hopefully reconcile these problems.

This brings me to the point of this note. Last Sunday was Easter Sunday. I decided to take a bicycle ride along the Schuylkill River. On this trip I went from Conshohocken, through Manayunk to Philadelphia, a heavily industrial area. Although the weather was extremely nice and the scenery pleasant, I felt increasingly uneasy. On the way back I stopped along the canal in Manayunk to rest and think.

I thought about all the empty factorys and buildings I passed. I thought about the fact, that even with todays high city taxes, the city of Philadelphia doesn't have the money to properly maintain its parks and recreational areas, such as, the toe path I was riding on. Then I realized something really horrible. Not only is America not the land of opportunity any more, it is terminally ill and dying.

I am a patriotic American and this thought really saddens me. I have been thinking about it for over a week and the more I think about it the less I see any chance for saving it. More regulation and laws are passed every day which only stifle the free enterprise system.

America is truly dying

When I reached the age of 21, I voted for the first time and voted in each and every election there after. I have come to the realization that I will not vote any more, because I feel that all politicians are basicly the same. They are to far removed from the everyday world and problems of the average man. I see that to much time, energy and money are sent out of this country on lofty ideals which do not benefit the people in the United States.

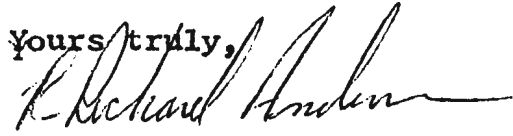
I am not blaming you for this situation, as a person, but I blame the group you belong to, all politicians in general. Somehow politicians have lost sight of the great scheme of life and dignity in the U.S.

If there was a country on the face of the earth today that was similar to the Unites States 100 years ago, I would emmigrate there immediatly as my grandparents did to the promised land. Not so much for my own benefit but for my children and their children. Who can blame them for having no enthusiasm towards the future.

I wonder how many more people feel the same way I do.

As America Dies I Die.

Yours truly,

A handwritten signature in cursive script, appearing to read "R. Richard Anderson".

R. Richard Anderson
President
Anderson Welding, Inc.

P.S. If I lose the presidency of Anderson Welding, Inc., I have no place to go, no previous vocation to fall back on.

RRA/dr

To Mr. R. Richard Anderson Anderson Wedding Inc.

127 Montgomery Ave. Orelana Pa. 19075

Dear Mr. Anderson

Forgive me for being so late in answering your letter of April 7. Sometimes it takes quite a while before letters reach my desk. I hope you are still hanging in there because I have to disagree that our land is dying.

You are 38 yrs. old. Just by coincidence when I was 38 yrs. old at exactly this time of year I was lying in traction in a hospital with my thigh broken in 6 places. I had been scheduled to start a picture three days after I went in the hospital and being a free lance actor I was musing about the loss of revenue because they put another actor in my part & went ahead without me. But my mother had always told me "everything happens for the best." The picture I didn't make was a colossal failure and my being in it wouldn't have changed that.

Mr. Anderson I know you are in a particularly hard hit area and it must be hard not to get discouraged when as on your ~~long~~^{bicycle} ride you see so many signs of the recession. But by hanging on you've spared a half dozen families from disaster. I've been all over this country & you'd be surprised how many people are doing the same thing.

Now the signs of recovery are picking up, more so than in any other land. I know if you read the Enquirer you don't see much to cheer you up. But frankly I don't believe ~~the~~ some of the press is in tune with what is going on.

You say more laws & regulations are making it harder on business. I have to disagree. Yes there are some guys in Cong. who are trying to do that. But there are a lot of us getting in their way. In these 2½ yrs. we have reduced regulations to the point that American
(over)

business has been saved 300 mil. members of
govt. required paper work and we're not through
yet. July 1st you get another 10% cut in the income
tax. Yes Congress or some in Congress want to cancel
that. Well if they try I'll veto it and I know my
veto will be upheld. We're going to have that tax
cut.

I wish I could tell you all that is happening
in the country with people banding together to do
things we'd begun to think only govt. can do. All over
there is the neighborly spirit we once knew years
ago. I even had a class of 5th graders send me a
letter with \$187.00 they'd raised on their own to help
reduce the national debt. More than 100 marines
stationed overseas wrote to tell me they'd go without
a cost of living raise if it would help the country.

I pray things are better for you and I
hope you will hang in there. As the song says
"There's a great day coming."

Best Regards R.R.

End
Case
File

THE WHITE HOUSE
WASHINGTON

Date: June 27, 1983

NOTE FOR: CRAIG FULLER

The President has

seen ☐

acted upon ☐

commented upon ☒

the attached; and it is forwarded to you for your:

information ☐

action ☒

Richard G. Darman
Assistant to the President
(x-2702)

cc:



Received SS

~~The~~ President has seen

1983 JUN 25 AM 8:59 THE SECRETARY OF THE TREASURY
WASHINGTON 20220

June 24, 1983

*Dear Don
I thank you very much
& nice going.
Ron*

MEMORANDUM FOR THE PRESIDENT

FROM: Donald T. Regan *DTR*

SUBJECT: The IRS Matter

I want to provide a thorough response to your handwritten note (attached) about the IRS and the woman in Texas whose house may be sold to pay off the back taxes owed by her late husband. Your inquiry raises two issues that I want to answer in full: the first is the specific instance of the woman in Texas, Mrs. Mitzy Rogers; the second is the general issue of the government selling a person's home to pay off taxes owed.

In the first instance, allowing Mrs. Rogers to keep her home is a viable option, and one I am directing the IRS to explore through the Department of Justice attorneys. Accordingly, the Department of Justice will attempt to reach a mutual understanding with Mrs. Rogers and the court on how and when the taxes will be paid so that she can keep her home until she dies. If for some reason we cannot reach an accommodation with Mrs. Rogers, the court will have to make the final determination as a previous Supreme Court decision in her case required.

Pending a final resolution, either through negotiation or the court, Mrs. Rogers can continue to live in the house with her present husband. The house is not mortgaged and is located in a prestigious part of Dallas. Current real estate records indicate the property has a tax value of \$200,000. If there is ultimately a court decision to sell the house to pay the taxes owed, Mrs. Rogers would then, based on the Supreme Court's decision, receive a substantial share of the sale proceeds. Since you have expressed an interest in this matter I will keep you up to date on any significant developments.

The second issue is the broader question of allowing elderly people to keep their homes until death and then satisfy any taxes owed. This is one of the major concerns the IRS will address in the study I asked them to undertake in my first memo (attached). While current IRS practices and common sense both suggest this approach, I want to be sure that there isn't even some better way

to be sure elderly and disadvantaged people don't have their lives disrupted unnecessarily by the IRS. The IRS is working at full speed to prepare this report and it should be ready by late summer. Once I have reviewed it, I will share with you my recommendations on this issue.

Your comments and inquiries have been helpful in focusing everyone's attention on this issue. As I said before, for the government to take someone's home, there had better be a good reason; and I intend to see that principle enforced at Treasury and at the IRS.

Attachment



THE SECRETARY OF THE TREASURY
WASHINGTON 20220

RECEIVED
SS

1983 JUN 16 AM 10:45

June 10, 1983

*Dear Don
Thanks very much. What
about a telephone with the
widow allowed preliminary until
death? Or am I a soft touch?
Ron*

MEMORANDUM FOR THE PRESIDENT

FROM: Donald T. Regan *DR*

SUBJECT: The IRS Matter

This is to respond to your phone call to me last Saturday regarding your concern that the IRS was unnecessarily taking the home of an elderly widow to satisfy back taxes owed. The TV item you saw came from the TODAY Show of Thursday, June 2. A transcript of the TV clip is attached so that you can compare the press account with the facts.

The case in question results from a Supreme Court decision last week allowing the tax sale of jointly owned homes. At issue was whether the courts have the power to sell jointly owned property in order to satisfy the delinquent federal taxes of one of the individuals. The Supreme Court ruled that the lower courts do have the discretion to order such a sale but issued guidelines to insure the interests of the other spouse are balanced against the Government's right to collect taxes due. The Supreme Court heard this issue with regard to two separate cases involving individuals named Rogers and Ingram. It was Mrs. Rogers you saw interviewed on television. The Supreme Court heard the cases to resolve conflicting rulings among the Circuit Courts.

In Mrs. Rogers' case, she was first married to a Philip S. Bosco. The Boscos purchased their brick home in Dallas, Texas in 1955. According to current county real estate records the fair market value is \$200,000. Mr. Bosco, a convicted gambler, owed 1969 and 1971 wagering taxes incurred in an illegal gambling operation. In 1974, Mr. Bosco died leaving unpaid \$1 million in back taxes. The Government exhausted all other sources of collection before it foreclosed on the house to collect the gambling taxes in 1977. Mrs. Rogers contended a Texas State law precluded the IRS from taking any portion of the jointly held property.

The Supreme Court decision of last week which permits such tax sales sent both the Rogers and Ingram cases back to the lower courts for their decision based on the new guidelines. The guidelines issued in the Supreme Court decision provide the lower courts with the guidance and the authority to insure that any such property sales weigh the interests of the unobligated spouse against the Government's right to settle delinquent tax accounts. Now the IRS will be asking the courts to apply these new guidelines to other similar cases and it will be up to the court to determine how and when the property should be sold.

While I agree that the forced sale of an elderly individual's home to satisfy back taxes due can seem quite harsh, the IRS assures me that it does its level best to be fair and respect the unobligated taxpayer's best interests. Accordingly, as generally unwritten practice, when an elderly person receiving Social Security or earning minimum wages has a tax lien filed on his home, the IRS has waited for the house to be either sold or probated before attempting to collect the taxes due. Tax liens, however, remain in force for only limited periods of time, usually six years. In the Rogers' case since this time period on the lien was expiring, the IRS filed suit to be sure it still had access to the assets needed to pay the back taxes owed.

I have asked the IRS to review their internal policies and guidelines as well as the appropriate statutes and to report to me whether these provisions give them enough flexibility to deal compassionately with hardship cases, such as the elderly and those with limited incomes. While we don't want to encourage tax cheaters or evaders to press for special treatment by the IRS, your concern is well founded that the IRS should give every appropriate consideration to the welfare of unobligated spouses. Once the IRS has completed their review I will let you know their recommendations.

In Mrs. Rogers' situation, as a result of the Supreme Court decision, her case will be sent back to the lower courts to be decided based on the new guidelines. It will be up to the courts to determine if the immediate sale of Mrs. Rogers' home to satisfy the back taxes due would place an undue hardship on her. The IRS is not the ultimate decisionmaker in this case and any final decision will be made by the District Court. While I share your concern that the Government should not take away a person's home except in the most severe of cases, Mrs. Rogers' case, as described to me, does appear to have some unusual circumstances. I will let you know the court's final decision on this case which may take some time.

Attachment

5-X9 . 114 87557
RADIO-TV MONITORING SERVICE, INC.

3408 WISCONSIN AVENUE, N.W. WASHINGTON, D.C. 20016 + 244-1901

PROGRAM:

THE TODAY SHOW

DATE:

THUR. JUN 2, 1983

STATION OR NETWORK:

NBC TELEVISION

TIME:

8:00 AM EDT

WIDOW'S DISPUTE WITH IRS

JOHN PALMER: A Texas widow was trying to block the Internal Revenue Service from selling her house to pay a tax bill, allegedly owed by her late husband. We have more on this from Norma Quarles.

(FILM SHOWN, INCLUDES PICTURE OF HOUSE)

NORMA QUARLES: Lucille Mitzy Rodgers, a sixty-eight-year-old grandmother living on Social Security, says she will continue to fight to prevent the government from selling her Dallas home to pay back business taxes allegedly owed by her deceased husband.

LUCILLE M. RODGERS: Well, I am depressed because this is my home, it has been my home for thirty years.

QUARLES: But the U.S. Supreme Court ruled that the government has the right to force the sale of Mrs. Rogers' home to pay more than 900,000 dollars in back taxes the IRS claims is owed by her deceased husband.

RODGERS: But the government can come in and take my home away from me. My husband and I worked to build this home and we raised our children here and I can't believe that the government can come in and make me leave.

QUARLES: Where would she go if the foreclosure goes through?

RODGERS: We have no place to go.

QUARLES: Mrs. Rodgers won two lower court rulings because of a Texas law, which protects a home from being sold to pay debts. In a five to four ruling however, the U.S. Supreme Court reversed that decision.

- 2 -

WILLIAM ELLIOTT, ATTORNEY: We've been arguing for five years about a hypothetical tax liability that has yet to be proved.

QUARLES: A federal court in Dallas will now decide whether to foreclose on Mitzy Rodgers' home to pay the back taxes she says she knows nothing about. Norma Quarles, NBC News, Dallas.

Received SS
1983 JUN 24 PM 6:26

CABINET AFFAIRS STAFFING MEMORANDUM

DATE: June 24, 1983 NUMBER: 073407CA DUE BY: --
SUBJECT: IRS MATTER: Mrs. Mitzy Rogers

	ACTION	FYI		ACTION	FYI
ALL CABINET MEMBERS	<input type="checkbox"/>	<input type="checkbox"/>	Baker	<input type="checkbox"/>	<input type="checkbox"/>
Vice President	<input type="checkbox"/>	<input type="checkbox"/>	Deaver	<input type="checkbox"/>	<input type="checkbox"/>
State	<input type="checkbox"/>	<input type="checkbox"/>	Clark	<input type="checkbox"/>	<input type="checkbox"/>
Treasury	<input type="checkbox"/>	<input type="checkbox"/>	Darman (For WH Staffing)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Defense	<input type="checkbox"/>	<input type="checkbox"/>	Harper (original)	<input type="checkbox"/>	<input type="checkbox"/>
Attorney General	<input type="checkbox"/>	<input type="checkbox"/>	Jenkins	<input type="checkbox"/>	<input type="checkbox"/>
Interior	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Agriculture	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Commerce	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Labor	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
HHS	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
HUD	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Transportation	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Energy	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Education	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Counsellor	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
OMB	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CIA	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
UN	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
USTR	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CEA	<input type="checkbox"/>	<input type="checkbox"/>	CCCT/Gunn	<input type="checkbox"/>	<input type="checkbox"/>
CEQ	<input type="checkbox"/>	<input type="checkbox"/>	CCEA/Porter	<input type="checkbox"/>	<input type="checkbox"/>
OSTP	<input type="checkbox"/>	<input type="checkbox"/>	CCFA/Boggs	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	CCHR/Carleson	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	CCLP/Uhlmann	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	CCMA/Bledsoe	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	CCNRE/Boggs	<input type="checkbox"/>	<input type="checkbox"/>

REMARKS:

The attached is for forwarding to the President.

Thanks.

RETURN TO:

☒ Craig L. Fuller
Assistant to the President
for Cabinet Affairs

☐ Becky Norton Dunlop
Director, Office of
Cabinet Affairs

End
case
File

THE WHITE HOUSE
WASHINGTON

0734075C
FG012-07

CABINET AFFAIRS STAFFING MEMORANDUM

DATE: June 24, 1983 NUMBER: 073407CA DUE BY: --
SUBJECT: IRS MATTER: Mrs. Mitzy Rogers

	ACTION	FYI		ACTION	FYI
ALL CABINET MEMBERS	<input type="checkbox"/>	<input type="checkbox"/>	Baker	<input type="checkbox"/>	<input type="checkbox"/>
Vice President	<input type="checkbox"/>	<input type="checkbox"/>	Deaver	<input type="checkbox"/>	<input type="checkbox"/>
State	<input type="checkbox"/>	<input type="checkbox"/>	Clark	<input type="checkbox"/>	<input type="checkbox"/>
Treasury	<input type="checkbox"/>	<input type="checkbox"/>	Darman (For WH Staffing)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Defense	<input type="checkbox"/>	<input type="checkbox"/>	Harper (original)	<input type="checkbox"/>	<input type="checkbox"/>
Attorney General	<input type="checkbox"/>	<input type="checkbox"/>	Jenkins	<input type="checkbox"/>	<input type="checkbox"/>
Interior	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Agriculture	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Commerce	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Labor	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
HHS	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
HUD	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Transportation	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Energy	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Education	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Counsellor	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
OMB	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CIA	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
UN	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
USTR	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CEA	<input type="checkbox"/>	<input type="checkbox"/>	CCCT/Gunn	<input type="checkbox"/>	<input type="checkbox"/>
CEQ	<input type="checkbox"/>	<input type="checkbox"/>	CCEA/Porter	<input type="checkbox"/>	<input type="checkbox"/>
OSTP	<input type="checkbox"/>	<input type="checkbox"/>	CCFA/Boggs	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	CCHR/Carleson	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	CCLP/Uhlmann	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	CCMA/Bledsoe	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	CCNRE/Boggs	<input type="checkbox"/>	<input type="checkbox"/>

REMARKS:

The attached is for forwarding to the President.

Thanks.

RETURN TO:

☒ Craig L. Fuller
Assistant to the President
for Cabinet Affairs

☐ Becky Norton Dunlop
Director, Office of
Cabinet Affairs



THE SECRETARY OF THE TREASURY
WASHINGTON 20220

June 24, 1983

MEMORANDUM FOR THE PRESIDENT

FROM: Donald T. Regan *DT Regan*

SUBJECT: The IRS Matter

I want to provide a thorough response to your handwritten note (attached) about the IRS and the woman in Texas whose house may be sold to pay off the back taxes owed by her late husband. Your inquiry raises two issues that I want to answer in full: the first is the specific instance of the woman in Texas, Mrs. Mitzy Rogers; the second is the general issue of the government selling a person's home to pay off taxes owed.

In the first instance, allowing Mrs. Rogers to keep her home is a viable option, and one I am directing the IRS to explore through the Department of Justice attorneys. Accordingly, the Department of Justice will attempt to reach a mutual understanding with Mrs. Rogers and the court on how and when the taxes will be paid so that she can keep her home until she dies. If for some reason we cannot reach an accommodation with Mrs. Rogers, the court will have to make the final determination as a previous Supreme Court decision in her case required.

Pending a final resolution, either through negotiation or the court, Mrs. Rogers can continue to live in the house with her present husband. The house is not mortgaged and is located in a prestigious part of Dallas. Current real estate records indicate the property has a tax value of \$200,000. If there is ultimately a court decision to sell the house to pay the taxes owed, Mrs. Rogers would then, based on the Supreme Court's decision, receive a substantial share of the sale proceeds. Since you have expressed an interest in this matter I will keep you up to date on any significant developments.

The second issue is the broader question of allowing elderly people to keep their homes until death and then satisfy any taxes owed. This is one of the major concerns the IRS will address in the study I asked them to undertake in my first memo (attached). While current IRS practices and common sense both suggest this approach, I want to be sure that there isn't even some better way

to be sure elderly and disadvantaged people don't have their lives disrupted unnecessarily by the IRS. The IRS is working at full speed to prepare this report and it should be ready by late summer. Once I have reviewed it, I will share with you my recommendations on this issue.

Your comments and inquiries have been helpful in focusing everyone's attention on this issue. As I said before, for the government to take someone's home, there had better be a good reason; and I intend to see that principle enforced at Treasury and at the IRS.

Attachment



THE SECRETARY OF THE TREASURY
WASHINGTON 20220

RECEIVED
SS

1983 JUN 16 AM 10:45

June 10, 1983

MEMORANDUM FOR THE PRESIDENT

FROM: Donald T. Regan *DR*

SUBJECT: The IRS Matter

*Dear Don
Thanks very much. What
about a telephone with the
widow around midday until
dinner? Or am I a soft touch?
Don*

This is to respond to your phone call to me last Saturday regarding your concern that the IRS was unnecessarily taking the home of an elderly widow to satisfy back taxes owed. The TV item you saw came from the TODAY Show of Thursday, June 2. A transcript of the TV clip is attached so that you can compare the press account with the facts.

The case in question results from a Supreme Court decision last week allowing the tax sale of jointly owned homes. At issue was whether the courts have the power to sell jointly owned property in order to satisfy the delinquent federal taxes of one of the individuals. The Supreme Court ruled that the lower courts do have the discretion to order such a sale but issued guidelines to insure the interests of the other spouse are balanced against the Government's right to collect taxes due. The Supreme Court heard this issue with regard to two separate cases involving individuals named Rogers and Ingram. It was Mrs. Rogers you saw interviewed on television. The Supreme Court heard the cases to resolve conflicting rulings among the Circuit Courts.

In Mrs. Rogers' case, she was first married to a Philip S. Bosco. The Boscos purchased their brick home in Dallas, Texas in 1955. According to current county real estate records the fair market value is \$200,000. Mr. Bosco, a convicted gambler, owed 1969 and 1971 wagering taxes incurred in an illegal gambling operation. In 1974, Mr. Bosco died leaving unpaid \$1 million in back taxes. The Government exhausted all other sources of collection before it foreclosed on the house to collect the gambling taxes in 1977. Mrs. Rogers contended a Texas State law precluded the IRS from taking any portion of the jointly held property.

The Supreme Court decision of last week which permits such tax sales sent both the Rogers and Ingram cases back to the lower courts for their decision based on the new guidelines. The guidelines issued in the Supreme Court decision provide the lower courts with the guidance and the authority to insure that any such property sales weigh the interests of the unobligated spouse against the Government's right to settle delinquent tax accounts. Now the IRS will be asking the courts to apply these new guidelines to other similar cases and it will be up to the court to determine how and when the property should be sold.

While I agree that the forced sale of an elderly individual's home to satisfy back taxes due can seem quite harsh, the IRS assures me that it does its level best to be fair and respect the unobligated taxpayer's best interests. Accordingly, as generally unwritten practice, when an elderly person receiving Social Security or earning minimum wages has a tax lien filed on his home, the IRS has waited for the house to be either sold or probated before attempting to collect the taxes due. Tax liens, however, remain in force for only limited periods of time, usually six years. In the Rogers' case since this time period on the lien was expiring, the IRS filed suit to be sure it still had access to the assets needed to pay the back taxes owed.

I have asked the IRS to review their internal policies and guidelines as well as the appropriate statutes and to report to me whether these provisions give them enough flexibility to deal compassionately with hardship cases, such as the elderly and those with limited incomes. While we don't want to encourage tax cheaters or evaders to press for special treatment by the IRS, your concern is well founded that the IRS should give every appropriate consideration to the welfare of unobligated spouses. Once the IRS has completed their review I will let you know their recommendations.

In Mrs. Rogers' situation, as a result of the Supreme Court decision, her case will be sent back to the lower courts to be decided based on the new guidelines. It will be up to the courts to determine if the immediate sale of Mrs. Rogers' home to satisfy the back taxes due would place an undue hardship on her. The IRS is not the ultimate decisionmaker in this case and any final decision will be made by the District Court. While I share your concern that the Government should not take away a person's home except in the most severe of cases, Mrs. Rogers' case, as described to me, does appear to have some unusual circumstances. I will let you know the court's final decision on this case which may take some time.

Attachment

5X9 112 X4054

RADIO-TV MONITORING SERVICE, INC.

3408 WISCONSIN AVENUE, N.W. WASHINGTON, D.C. 20016 + 244-1901

PROGRAM:

THE TODAY SHOW

DATE:

THUR. JUN 2, 1983

STATION OR NETWORK:

NBC TELEVISION

TIME:

8:00 AM EDT

WIDOW'S DISPUTE WITH IRS

JOHN PALMER: A Texas widow was trying to block the Internal Revenue Service from selling her house to pay a tax bill, allegedly owed by her late husband. We have more on this from Norma Quarles.

(FILM SHOWN, INCLUDES PICTURE OF HOUSE)

NORMA QUARLES: Lucille Mitzy Rodgers, a sixty-eight-year-old grandmother living on Social Security, says she will continue to fight to prevent the government from selling her Dallas home to pay back business taxes allegedly owed by her deceased husband.

LUCILLE M. RODGERS: Well, I am depressed because this is my home, it has been my home for thirty years.

QUARLES: But the U.S. Supreme Court ruled that the government has the right to force the sale of Mrs. Rogers' home to pay more than 900,000 dollars in back taxes the IRS claims is owed by her deceased husband.

RODGERS: But the government can come in and take my home away from me. My husband and I worked to build this home and we raised our children here and I can't believe that the government can come in and make me leave.

QUARLES: Where would she go if the foreclosure goes through?

RODGERS: We have no place to go.

QUARLES: Mrs. Rodgers won two lower court rulings because of a Texas law, which protects a home from being sold to pay debts. In a five to four ruling however, the U.S. Supreme Court reversed that decision.

- 2 -

WILLIAM ELLIOTT, ATTORNEY: We've been arguing for five years about a hypothetical tax liability that has yet to be proved.

QUARLES: A federal court in Dallas will now decide whether to foreclose on Mitzy Rodgers' home to pay the back taxes she says she knows nothing about. Norma Quarles, NBC News, Dallas.

End
case
file.

THE WHITE HOUSE
WASHINGTON

Date: June 27, 1983

NOTE FOR: CRAIG FULLER

The President has

seen ☐
acted upon ☐
commented upon ☒

the attached; and it is forwarded to you for your:

information ☐
action ☒

Richard G. Darman
Assistant to the President
(x-2702)

cc:



THE SECRETARY OF THE TREASURY
WASHINGTON 20220
June 23, 1983

*Meet -
Ron*

MEMORANDUM FOR THE PRESIDENT

FROM: Donald T. Regan *DR*

SUBJECT: Contributions to Reduce the Public Debt

At your suggestion, this year for the first time the 1982 tax forms mailed to individuals and businesses contained a message from IRS Commissioner Egger explaining to taxpayers how to make voluntary contributions to reduce the national debt. Taxpayers were also told that their contributions are deductible on their 1983 return subject to the limitation on charitable contributions. Now that the 1982 tax filing season is virtually completed, I thought you would be interested in knowing the results of this message.

Through June 10, 1983, the Internal Revenue Service received 3,422 contributions totaling \$303,876.09. The contributions range from \$.01 to \$25,000, with the average contribution (not including a \$25,000 check) being \$81.52. Approximately 59 percent of all the contributions were for over \$10.00. I plan to thank those taxpayers who contributed \$5 or more, shortly after July 1st.

This was our first experience with advising taxpayers via their tax forms how to contribute to reduce the national debt. We consider this program to have been worthwhile and expect to include the same information in next year's tax package.

If you would like any additional information regarding this effort, please let me know.

RP1
6/24

CABINET AFFAIRS STAFFING MEMORANDUM

DATE: June 24, 1983 NUMBER: 073437CA DUE BY: --
SUBJECT: Contributions to Reduce the Public Debt

	ACTION	FYI		ACTION	FYI
ALL CABINET MEMBERS	<input type="checkbox"/>	<input type="checkbox"/>	Baker	<input type="checkbox"/>	<input type="checkbox"/>
Vice President	<input type="checkbox"/>	<input type="checkbox"/>	Deaver	<input type="checkbox"/>	<input type="checkbox"/>
State	<input type="checkbox"/>	<input type="checkbox"/>	Clark	<input type="checkbox"/>	<input type="checkbox"/>
Treasury	<input type="checkbox"/>	<input type="checkbox"/>	Darman (For WH Staffing)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Defense	<input type="checkbox"/>	<input type="checkbox"/>	Harper	<input type="checkbox"/>	<input type="checkbox"/>
Attorney General	<input type="checkbox"/>	<input type="checkbox"/>	Jenkins	<input type="checkbox"/>	<input type="checkbox"/>
Interior	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Agriculture	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Commerce	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Labor	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
HHS	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
HUD	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Transportation	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Energy	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Education	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
Counsellor	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
OMB	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CIA	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
UN	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
USTR	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
CEA	<input type="checkbox"/>	<input type="checkbox"/>	CCCT/Gunn	<input type="checkbox"/>	<input type="checkbox"/>
CEO	<input type="checkbox"/>	<input type="checkbox"/>	CCEA/Porter	<input type="checkbox"/>	<input type="checkbox"/>
OSTP	<input type="checkbox"/>	<input type="checkbox"/>	CCFA/Boggs	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	CCHR/Carleson	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	CCLP/Uhlmann	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	CCMA/Bledsoe	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	CCNRE/Boggs	<input type="checkbox"/>	<input type="checkbox"/>

REMARKS:

The attached is for forwarding to the President.

Thanks.

RETURN TO:

☒ Craig L. Fuller
Assistant to the President
for Cabinet Affairs

☐ Becky Norton Dunlop
Director, Office of
Cabinet Affairs

to: Craig Fuller

Department
of the Treasury

room: _____ date: 6/23

Office of the
Secretary

Attached for the President's information is a memorandum on contributions to reduce the national debt.

As you will recall, he originally approved the inclusion of this information in the tax forms last September. This memo is intended to inform the President of the final results of this effort.

to RGD
fyi to
for
EM

David L. Chew
Executive Assistant
to the Secretary

room 3408
phone 566-5901

End
Case
File

THE WHITE HOUSE
WASHINGTON

TO: Anne Higgins

FROM: KATHY OSBORNE
Personal Secretary
to the President

DATE: 6-23-83

Can your office please take care
of these for me. Thanks.

Kathy

Virginia Gayle Rejcek
800 West Glenwood
Tyler, Texas 75701
(214)-597-5356

SLA

President of the United States of America
The White House
Washington, D.C. 20500

Dear Mr. President,

I had intended to type this letter, but due to the rush of these last few days as a senior in high school, I simply didn't have time. I'm sorry, and I hope my writing doesn't offend you.

I suppose you might consider it silly that I would invite you to my high-school graduation, because you're such an important man. I realize you'll not get to come because of how busy you are, but I have a very important reason for letting you know I'm graduating.

As you see, I made a mistake when I was 16 years old that, unfortunately, a large percentage of teen-age girls in the U.S. also make. I became pregnant. Now, you must understand I had somewhat different circumstances that a lot do. I have a wonderful,

supporting mother that is behind me always. Also, I had a man, older than I, that loved me and married me, being more than capable to support us and our daughter. Although I had always loved school and made good grades, due to the chance of mis-carriage and a terrible pregnancy, I had to quit school the third week of my senior year, in 1982. It was the hardest decision I've ever made, but I loved my un-born child. To make this long story, a bit shorter, as soon as my daughter was born in March of 1982, I went to John Tyler High School and enrolled for the 1983-1984 school year. It is now graduating time and I even managed to make the top 10% of my class. I suppose I'm bragging a bit, but only because I'm proud, please forgive me if it sounds bad.

This year has been the hardest I've experienced in my life. Once we even came close to losing our daughter, Elizabeth, to spinal meningitis. However, the wonderful staff of counselors and teachers at my school, made it possible for me to continue. Due to their encouragement I am going to

begin college in the fall for
an education to be a teacher.
I want to help others like
me.

I guess the real reason for
this letter was to show you
that not all teen-age preg-
nancies turn out bad. I live
a beautiful 18 month old daughter
that I love and cherish and
I honestly believe no one could
care for her better than I. I
see to it she gets proper maps,
food and clothes, but most
important of all, love. No
matter how well this sounds,
the main problem is teen-age
pregnancy. Please try to draw
some attention to this problem.
It isn't just girls living free
with sex, it's young girls that
are confused and scared.

P.S. Enclosed is
a picture of my high school prom (it's me)

Thank-You for your time,
Virginia Lopez

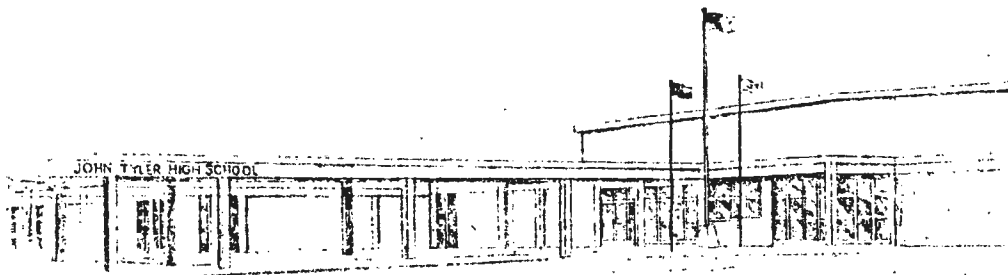
The Class of Nineteen hundred and eighty-three

John Tyler High School

announces the Commencement Exercises

Tuesday evening, May twenty-fourth, at seven-thirty o'clock

John Tyler Varsity Gymnasium



21

Virginia Weaver Rejcek

June 24, 1983

Dear Virginia:

Forgive me for using your first name. I just felt I wanted to and had to after reading your beautiful letter. May I offer belated congratulations on your graduation and thank you for the invitation. Unfortunately, your letter didn't reach my desk until after May 24th.

You have every reason to be proud of what you have accomplished and I know your mother must be very proud. One day your daughter also will be proud to have known such love.

I share your concern for those other "young girls who are confused and scared" and hope we can do better than we've done so far in their time of trouble and fright. I know the easy remedies that some suggest are not the answer. I'll do my best.

Thank you for your letter and for your picture.

God bless you.

Sincerely,

RONALD REAGAN

Mrs. Virginia Gayle Rejcek
800 West Glenwood
Tyler, Texas 75701

880624

RR:AVH:PPS

RR Dictation

June 24, 1983

Dear President D'Alessio:

Thank you very much for your kind letter but even more for the honor I received and for the happy day I spent at Seton Hall. It was a pleasure having you on Air Force One.

Please give my regards to Mrs. D'Alessio and your son.

Sincerely,

RONALD REAGAN

President Edward R. D'Alessio
Seton Hall University
South Orange, New Jersey 07079

RR:AVH:RCH:pps

RR Dictation

880624

5
11

Seton Hall University

South Orange, New Jersey 07079, Telephone (201) 761-9010



OFFICE OF THE PRESIDENT

June 1, 1983

The Honorable Ronald W. Reagan
President of the United States
The White House
Washington, D.C. 20500

Dear Mr. President:

On behalf of Seton Hall University, I wish to express sincere gratitude for the honor you bestowed by your visit to our campus and by your acceptance of an honorary degree. The uplifting, compassionate quality of your message to our graduates, their parents, and our University community was reflected by the enthusiastic response elicited by your words. Furthermore, I have received many supportive letters and phone calls since your visit to our campus, our community, and our State.

My wife, Rose, and I wish to extend heartfelt appreciation for your graciousness in permitting us to ride on Air Force One, so that we could attend our son's commencement. We shall cherish always the lovely candy dish as a memento of your visit.

We hope that you enjoyed your visit to Seton Hall University as much as we enjoyed having you. Your presence on May 21 in our 126th year will forever alter the course of our history as a University and has brought us inestimable honor. Our fervent prayers and best wishes for you as leader of our great nation continue.

Cordially,

Edward R. D'Alessio
Edward R. D'Alessio
President

ERD:mh

TS 24
151262
4000
TRD77
June 24, 1983

Dear Bernard:

I know you told me not to answer but I had
such a great day at Seton Hall I just had
to let you know. Thanks for your generous
words. You brightened my day considerably
and that's not easy when Congress is having
at the budget.

I'm glad to learn of your historic tie to
Seton Hall. It really was a most enjoyable
and, yes, inspiring day for me.

Best regards,

RONALD REAGAN

Mr. Bernard M. Shanley
550 Broad Street
Newark, New Jersey 07102

RR:AVH:RCH:pps

RR Dictation

9
880624



Sample

Republican National Committee

Bernard M. Shanley
Member for New Jersey
Vice Chairman
Republican National Committee
550 Broad Street
Newark, New Jersey 07102
(201) 643-1220

May 23, 1983

AD
The Honorable Ronald Reagan
President of the United States
The White House
Washington, D. C.

Dear Mr. President:

Saturday was a day to remember! I hope you don't mind the comparison, but it reminded me of the days I campaigned with President Eisenhower because the enthusiasm was the same and I haven't seen it since then.

I have heard nothing but the greatest acclaim from all segments of the population on the day. It was well covered by television and, as you know, the press was excellent.

You might be interested to know that my sister and I are the oldest living relatives of Mother Seton whose nephew, Archbishop Bayley, founded Seton Hall.

I was pleased that D'Alessio indicated to you that I was present as I would have felt badly had you thought I did not attend. Thanks for coming.

Devotedly,


Bernard M. Shanley

BMS:df

P.S. Please do not bother answering this letter.

BMS

June 24, 1983

151261
4000
HO

Rm010

Dear Henry:

Thanks very much for your letter. I'm glad to hear how you feel about the proclamation. I've felt for a long time that our people were hungry for a spiritual revival in this country and getting around the country as I have has only strengthened that belief.

Maybe the time has come for us to heed the words of Second Chronicles 7-14 "If my people who are called by my name humble themselves and pray and seek my face, and turn from their wicked ways, then I will hear from Heaven and will forgive their sins and heal their land."

Thank you again and best regards.

Sincerely,

Ron

Mr. Henry T. Mudd
523 W. 6th Street
Los Angeles, California 90014

RR:AVH:pps

RR Dictation

880624

Supports the President's Proclamation Making
1983 the Year of the Bible in the United States

151261
-Ho -

THE WHITE HOUSE

WASHINGTON

June 24, 1983

Dear Henry:

Thanks very much for your letter. I'm glad to hear how you feel about the proclamation. I've felt for a long time that our people were hungry for a spiritual revival in this country and getting around the country as I have has only strengthened that belief.

Maybe the time has come for us to heed the words of Second Chronicles 7-14 "If my people who are called by my name humble themselves and pray and seek my face, and turn from their wicked ways, then I will hear from Heaven and will forgive their sins and heal their land."

Thank you again and best regards.

Sincerely,

Mr. Henry T. Mudd
523 W. 6th Street
Los Angeles, California 90014

MI- Do you want writer to receive HVH-244?

HENRY T. MUDD
523 WEST SIXTH STREET
LOS ANGELES, CALIFORNIA 90014

37

CAD

May 20, 1983

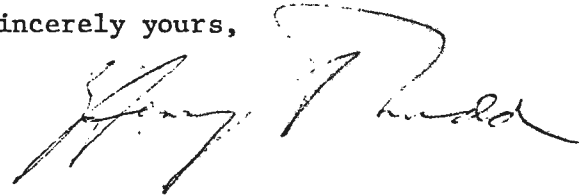
The President
The White House
Washington, D.C. 20500

My dear Mr. President:

Recently, one of my good friends sent me a copy of your proclamation making 1983 the Year of the Bible in the United States and expressed a strong hope that I would write to commend you for doing so. After reading it, I needed no urging.

I am immensely grateful to you and the members of Congress for recognizing in this splendid fashion the profound influence that the Bible has had -- and continues to have -- on our nation and its people. I applaud you. And I am grateful also to my friend for providing me with the opportunity to read the proclamation and to contemplate its impact at a time when there appears to be an enormous need by many in America for a spiritual revival.

Sincerely yours,



HTM:K

T. Mrs. Virginia Gayle Refcek ^{REFCEK} 200 W. Glenwood
Tyler Texas 75701

Dear Virginia

Forgive me for using your first name. I first felt I wanted to & had to after reading your beautiful letter. May I offer belated congratulations on your graduation & thank you for the invitation. Unfortunately your letter didn't reach my desk until after May 24th.

You have every reason to be proud of what you have accomplished and I know your mother must be very proud. One day your daughter also will be proud to have known such love.

I share your concern for those other "young girls who are confused & scared" and hope we can do better than we've done so far in their time of trouble & fright. I know the easy remedies that some suggest are not the answer. I'll do my best.

Thank you for your letter & for your picture.

Love Bless You RR

~~To Mr. Randolph H. Hensley, Suite 510~~

To Pres. Edward R. D'Alessio Seton Hall U. South Orange N.J.

Dear Pres. D'Alessio

07079

Thank you very much for your kind letter but even more for the honor done me and for the happy day I spent at Seton Hall. It was a pleasure having you on A.T.I.

Please give my regards to Mrs. D'Alessio & your son.

Sincerely RR

To Mr. Bernard M. Shanley - ~~Room 550~~ 550 Broad St.

Newark N.J. 07102

Dear ~~Mr. Shanley~~ Bernard

I know you told me not to answer but I had such a great day at Seton Hall I just had to let you know. Thanks for your generous words you brightened my day considerably and that's not easy when Engus is having at the budget.

(over)

I'm glad to learn of your historic tie to
Saton Hall. It really was a most enjoyable &
yes inspiring day for me.

Best Regards

RR

Mr. Henry T. Mudd 523 W. 6th St. L.A. Calif. 90014

Dear Henry

Thanks very much for your letter. I'm glad
to hear how you feel about the proclamation. I've
felt for a long time that our people were hungry
for a spiritual revival in this country and getting
around the country as I have has only strengthened
that belief.

Maybe the time has come for us to heed the
words of Second Chronicles 7-14 "If my people who
are called by my name humble themselves & pray &
seek my face, and turn from their wicked ways,
then I will hear from Heaven and will forgive
their sin & heal their land."

Thank you again & Best Regards

RR

End
Case
File

May 11, 1983

President Ronald Reagan
The White House
Washington, D.C. 20500

Dear Mr. President:

I meant to write you my thanks and congratulations on your truly fine Central American speech to the Congress, but "didn't get around to it." But then I read such stories as the one in the Washington Post last Sunday about "Miscues Worry Aides" and then Edwin Yoder's column (about the same kind of thing) on Tuesday. And the thought struck me: every time you do really well (as you have been doing lately) these same stories always appear. Does it give you the idea that they want to stop you precisely because people are listening? Nobody talks more honestly than you do, and I beg you to go right on speaking out, aides be darned.

I also support you on the so-called peace issue, and I think the Roman bishops should do something about abortion before they disarm our country.

Yours truly,



Victor L. Austin
175 Ninth Ave.
New York, NY 10011

151461
SP283-22

THE WHITE HOUSE
WASHINGTON

June 28, 1983

Dear Mr. Austin:

Thank you more than I can say for your kind letter and generous words. Those stories quoting un-named aides or White House sources, I'm afraid, are in truth the imagination of the writer and, yes, they can get your goat. But a letter like yours does a lot to set things right.

Again my thanks and best regards.

Sincerely,

RONALD REAGAN

Mr. Victor L. Austin
175 9th Avenue
New York, New York 10011

880628

THE WHITE HOUSE
WASHINGTON

TO: Dick Darman

FROM: KATHY OSBORNE
Personal Secretary
to the President

DATE: 6-22-83

Please edit RR's letter to
Mr. Fogliani before we
type it in final. Thanks.

22
RECEIVED

OK / 12/25
done final
+ sign
+ send

Donovan
(A4-191)

sample

City Meat Market
15 W Railroad Ave
Tenafly NJ 07675
May 22, 1983

encl
Ronald Reagan
White House
Washington, DC.

Mr. President,

I'm a small businessman but
I pay an average of 12 to 17 thousand
dollars per year in income taxes I
have owned, since 1945, a small Meat
Market in Tenafly, N.J.

We're having a tough time making
any profit these days. I read this article
in the N.Y. Times, and thought you might
like to know, this is not why I voted
for you. Unless I see some changes soon
I will vote for a president who will be of
some help to small businesspeople like
myself.

We have 5 votes in my family,
which I hope will make a difference.

Yours truly
S Thomas Foghan
Sylvia Foghan
Thomas P Foghan
Robert Foghan
Ronald Foghan

To Mr. Victor L. Austin 175 9th Ave, N.Y. N.Y. 10011

Dear Mr. Austin

Thank you more than I can say for your kind letter & generous words. Those stories quoting un-named aides or White House sources I'm afraid are in truth the imagination of the writer & yes they can get you goat. But a letter like yours does a lot to set things right.

Again my Thanks & Best Regards

Sincerely R R

To Mr. Thomas Fogliani City West Mkt. 15 W. Railroad Ave.
Tenafly N.J. 07675

Dear Mr. Fogliani

I understand ~~how~~ you feel and believe me ~~for~~ I feel as you do about taxes but can I put in a word for myself?

I'm sure you know that Social Security after years of abuse was faced with going broke by July of this year if something wasn't done. We were finally able to get the Dem. leadership in the Congress to join in a bipartisan effort to straighten things out. The result was a compromise. On our side we wanted to find some way of restructuring the program to protect all those ~~depos~~ now on Soc. Security but ~~without~~ raising taxes. The other side led by the Dem. leadership in the Congress wanted to solve virtually the entire problem with additional taxes.

Naturally we had to come down somewhere in the middle. The case made for making the self employed pay both employer & employee tax was that otherwise they would receive full benefits for only half payment.

We did however insist that the employer share be made ~~to~~ an income tax deduction as it is now for regular employees. We managed to win that point. I'm sorry we couldn't do better. Give my regards to Sylvia, Thomas, Robert & Ronald. I hope I ~~to~~ still have you all in my corner. Sincerely R R

End
case
File

THE WHITE HOUSE
WASHINGTON

6-28-83

Biff:

For your information, we didn't type this letter because RR already answered it June 21. He wrote another answer because of a mix-up in communication on a copy of his incoming.

Kathy Osborne

THE WHITE HOUSE
WASHINGTON

June 21, 1983

Dear Mr. McMillan:

Thanks very much for your letter of May 27. Needless to say I am in great agreement with you on the importance to us of Central America.

I intend to take up a number of the specifics you mentioned with our people. It was good to have your views based on your experience there. You were able to see things in a way not always available to official visitors.

I'm glad you are communicating with members of Congress and your friends in the business world. There is a great lack of awareness about Central America and it's importance to our own security. And there are those in Congress still infected with the Vietnam syndrome who resist any and all efforts to offer aid where it is needed.

Again thanks.

Best regards,

RONALD REAGAN

Mr. Robert R. McMillan
Avon Products, Inc.
Nine West Fifty Seventh Street
New York, New York 10019

Avon Products, Inc., Nine West Fifty Seventh Street, New York, N.Y. 10019

Office of the
Vice President

May 27, 1983

*May I have
a copy of this?*

The Honorable Ronald Reagan
The White House
Washington, D.C. 20500

Dear Mr. President:

With each passing day, Central America is geography which more and more Americans are becoming familiar with; and, yet, with all of the increased attention by the media, our knowledge about that part of the world is appallingly shallow. During the last few days, I had the opportunity to be in Central America on business and spent considerable time talking to businessmen in both Guatemala and Honduras. In addition, I talked to taxi drivers, hotel workers, Indians and U.S. Embassy personnel. While it was very clear that none of the Guatemalans or Hondurans I talked to wanted a Communist takeover, it was also clear that one's personal point of view about Central America could soon be lost in confusing and conflicting facts. I did have a point of view prior to going to Central America and that view was substantially reinforced by my visit. The United States must continue to support our friends in Central America -- both because of the area's strategic importance and because our nation's moral values mandate that continued support.

I want to make it absolutely clear that the conclusions I have reached are personal and have no relationship to my company's small investment in Guatemala and Honduras. In terms of the size of Avon Products, Inc., sales and profits in that region are infinitesimal. I am concerned, however, as an American that the Congress must become more realistic in its approach to supporting your foreign policy objectives in Central America. There seems to be a continuing knee-jerk cadence from certain members of the Congress who completely shut their eyes and ears to the struggle of millions in that region who only want to live in peace and freedom.

You have already suggested several positive steps to support our friends in Central America, and those steps are deeply appreciated and widely supported in Central America. There are other items which you might also want to consider. I will set forth below a combination of steps which I feel could strengthen freedom in Central America.

1. The Congress should enact, without delay, your Caribbean Basin initiative with emphasis on more open trade with the United States.
2. Consideration should be given to a greater expansion of the Peace Corps in Central America with total emphasis on health, education and nutrition.
3. Since no Army Officers from Guatemala have been trained in the United States since 1977, I would urge that this policy be reviewed. Human rights arguments could actually be supported by including that subject in training given within the United States.
4. You must continue your strong approach to continued military support for El Salvador. With several thousand Russians and Cubans in Nicaragua, the Congressional debate should be focused on what the Russians and Cubans are doing -- not on 55 military advisers in El Salvador.
5. Economic assistance must be greatly accelerated. A "Marshall Plan" for Central America should be enacted as soon as possible.
6. A greater effort must be made to mobilize public opinion in support of your policies within the United States. Educators, and labor and business leaders all have a stake in Central America, and could help with public awareness to counter those who are trying to thwart your policies through naivete or political intentions.

If El Salvador is not stabilized, the many people I talked to in Honduras are concerned that Honduras would also become destabilized. It would be a matter of time before the instability

the Honorable Ronald Reagan
the White House

- 3 -

would flow to Guatemala and Mexico.

You may be sure that I will express these views to members of Congress and other business people. I believe that "staying the course" in Central America is as important as it was in your Economic Recovery Program.

Respectfully yours,

Bob McMillan

Robert R. McMillan

RRMcM:q

To Mr. Robert R. McMillan Aron Products Inc. 9 W. 57th St. N.Y. N.Y. 10019

Dear Mr. McMillan

Thank you very much for your letter regarding Central America. We are in complete agreement about the absolute necessity of providing mil. & ec. aid not only to El Salvador but to other countries there as well.

We are having problems with some in Congress who refuse to see any relationship between what is going on there & our own Nat. Security. I am however encouraged that we may be able to do better. Last Fri. I met with a group of Congressmen just returned from a fact finding trip to El Salvador & Nicaragua. They are converted totally to the need for us to do more & are convinced the revolution is aimed at all of Central Am. Maybe with their help we can get some action.

By the way we are presently training several Guatemalan officers and have a request in - for additional funding to ^{or} increase the number. We have not made any public statements about this because of a request by the govt. there that we not do so.

It's an uphill fight but we must have more success than we've had in ~~getting~~ letting the Am. people know what the stakes are. We need more public support than we've had.

Best Regards RR

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

REDACTED

End
case
file

June 28, 1983

Dear Mr. Fogliani:

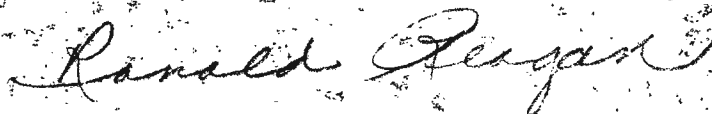
I understand how you feel and believe me I feel as you do about taxes, but can I put in a word for myself?

I'm sure you know that Social Security, after years of abuse, was faced with going broke by July of this year if something wasn't done. We were finally able to get the Democratic leadership in the Congress to join in a bipartisan effort to straighten things out. The result was a compromise. On our side we wanted to find some way of restructuring the program to protect all those now on Social Security but without raising taxes. The other side led by the Democratic leadership in the Congress wanted to solve virtually the entire problem with additional taxes.

Naturally we had to come down somewhere in the middle. The case made for making the self employed pay both employer and employee tax was that otherwise they would receive full benefits for only half payment. We did, however, insist that the employer share be made an income tax deduction as it is now for regular employers. We managed to win that point. I'm sorry we couldn't do better.

Give my regards to Sylvia, Thomas, Robert and Ronald. I hope I still have you all in my corner.

Sincerely,



Mr. S. Thomas Fogliani
City West Market
15 West Railroad Avenue
Tenafly, New Jersey 07675

RR:AVH:RCH:pps

RR Dictation

City West Market
15 West Railroad Ave.
Tenafly, New Jersey 07675
May 22, 1983

Ronald Regan
White House
Washington D.C.
Mr. President,

I'm a small businessman, but I pay an average of 12 to 17 thousand dollars per year in income taxes. I have owned, since 1945, a small Meat Market in Tenafly, N.J.

We're having a tough time making any profit these days I read this article in the N.Y. Times, and thought you might like to know, this is not why I voted for you. Unless I see some changes soon, I will vote for a president who will be of some help to small business people like myself.

We have 5 votes in my family, which I hope will make a difference.

Yours truly,

S. Thomas Fogliani
Sylvia Fogliani
Thomas G. Fogliani
Robert Fogliani
Ronald Fogliani

LETTERS

Self-Employed

To the Business Editor:

Harvey Shapiro is correct in pointing out that the self-employed have to pay dearly for benefits that employees get free ("Being Your Own Boss — With Benefits," May 1). But he seems to have missed the boat on one of the most important elements of the self-employed's current plight — the inequitable burdens placed on him by the authorities as a result of their naïve view of his status and his money-making capacity.

The Reagan Administration, for instance, recently exulted over the passage of the so-called "Social Security Compromise" bill, which is devastating in its effect on the self-employed. That bill makes a self-employed individual pay the full tax of both the employer and the employee.

The Reagan Administration, incidentally, has nailed the coffin a bit tighter on the self-employed by raising to 5 percent of adjusted gross income the 3 percent cutoff traditionally used as a base in calculating the ordinary medical deduction on the long form.

The bulk of the self-employed have gotten a raw deal from this Adminis-



Tom Bloom

tration, which burdens them with special taxes and other inequities, while piously praising the independent entrepreneurs as the bedrock of American self-reliance and individualism.

LEE EDSON
Stamford, Conn., May 3

37.

150030



GERALD R. FORD

DeBary

A.H.

June 29, 1983

Dear Nancy and Ron:

You were most thoughtful to remember me with the beautiful flower arrangement while I was in Eisenhower Medical Center for surgery. Ron, you were great to give me a telephone call after the operation.

The Docs did a fine job and reported everything benign. Must take it very easy for a few weeks which will be enjoyable in the mountains in Vail, Colo.

Keep up the fine job. We are proud of what both of you are doing.
Best wishes. *Jerry Ford*

End
case
File