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## Tax Collection: Is it Punitive?

Sen. Walter Mondale touched a gnawing concern in the minds of a lot of people with his answer to the first question on the written examination that Jimmy Carter required him (and other vice presidential possibilities) to undergo.

"Have your federal and state returns been the subject of any audit, investigation or inquiry at any time?" That was the question. Mondale answered as follows:

"Yes. There was a routine IRS audit in 1971 of my 1969 return. We always suspected but never proved that the audit resulted from my being placed on Nixon's 'enemies list.'"

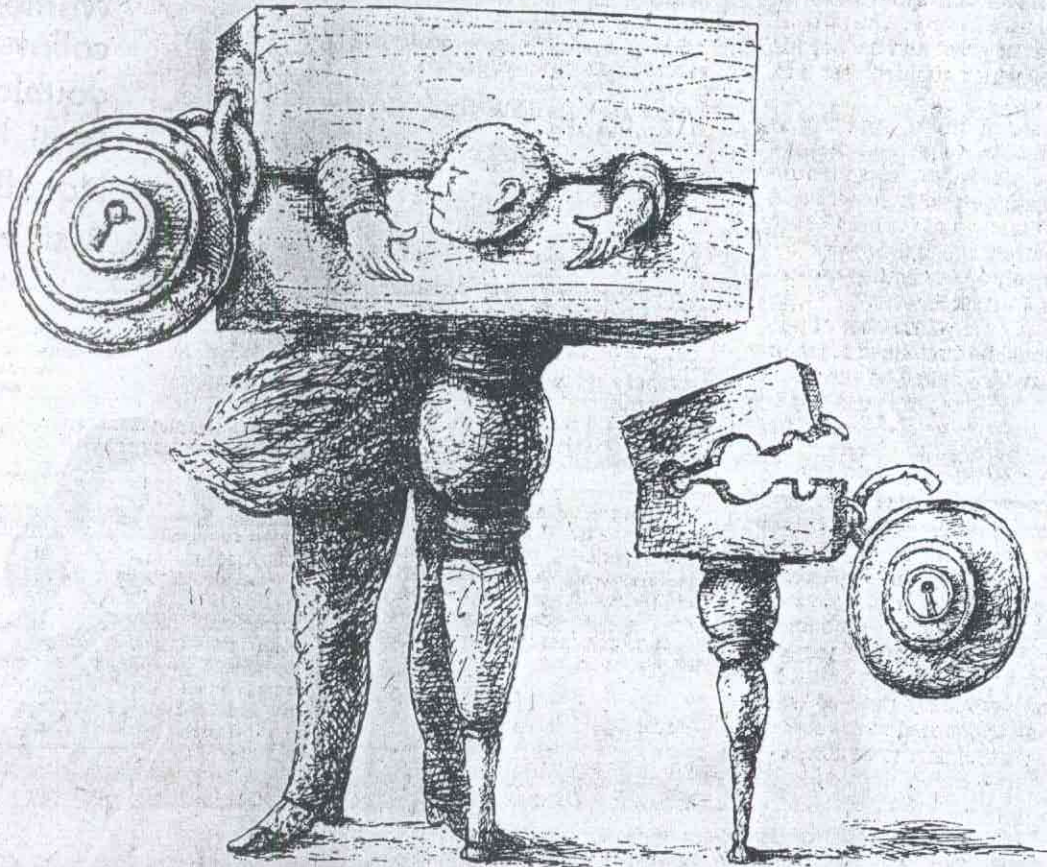
According to Rep. Bella Abzug of New York, there are tens of thousands of people in this country who feel just like Mondale. They suspect but can't prove that they are the victims of Richard Nixon's vengeance.

Ms. Abzug is hearing from those who were politically active against Nixon or against the war in Vietnam or belonged to groups considered extremely left- or right-wing. They broke no laws. They merely exercised their constitutional right to speak out. They want to know whether speaking out resulted in subsequent tax audits, which robbed them of time, money in accountants' fees and peace of mind.

Ms. Abzug doesn't know the answer to their questions, but she continues to press the Internal Revenue Service for disclosure of the names of those on whom its Special Service Staff compiled a dossier because somebody at the FBI or in the White House or the Congress considered them bothersome types.

The IRS Special Service Staff was formed in the late Johnson years under pressure from Sen. John McClellan of Arkansas and others who wanted an IRS crackdown on people who were giving money to those considered black extremists. Eventually Special Services compiled dossiers on about 11,000 people, of whom, according to IRS Commissioner Donald Alexander, only a few hundred were referred to field offices for audit.

If Alexander is right, then the suspicions of tens of thousands of Americans are wrong. But if Alexander is right, why won't he notify the 11,000 as Abzug wants him to do? Clearly, as she points



By Geoffrey Moss for The Washington Post

out, the expense of doing so is a drop in the bucket compared to the money it cost to compile the names and dossiers in the first place.

Alexander's continued presence in the Ford administration is a perfect example of what Jimmy Carter means when he refers to the Nixon-Ford administration.

The commissioner was appointed by Richard Nixon and he was strictly a White House choice. His nominal boss, Secretary of the Treasury George Shultz, was not even consulted. Moreover, the decision that Johnny Walters, Alexander's predecessor, should go and that he should succeed him came immediately after Bebe Rebozo, Richard

Nixon's close friend, had complained to the White House that he was about to be made the subject of a tax investigation. Was it only coincidental that IRS agents were not permitted to interview Rebozo until after Walters had left and Alexander took over?

Alexander says he got rid of the Special Services Staff as soon as he learned about it. In fact, the existence of the staff was revealed by Time magazine, at which point there was nothing to do but get rid of it. And, at the same time he got rid of Special Services, Alexander abolished another staff that was conducting an investigation of Nixon's great ally, the Teamsters Union.

It is a commonplace that the struc-

ture of the American government rests eventually upon the faith of its citizenry in the fairness of tax collection. That is why congressmen and senators are reluctant to cast suspicion upon IRS. But the fact is that since Watergate the service has not been subjected to the same kind of searching examination that CIA and FBI have survived. As Mondale's remarks suggest, suspicion exists that tax collection has been punitive.

So though Ms. Abzug is clearly right in asking Alexander to come clean about the Special Services Staff, the question remains as to whether her demands go far enough.

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