

Curb on Use Of IRS

Data Urged

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The American Civil Liberties Union yesterday urged Congress to allow citizens to invoke their Fifth Amendment rights before their federal tax returns could be used for investigations not related to tax violations.

Testifying before a Senate Finance subcommittee hearing on the confidentiality of income tax returns, Hope Eastman, associate director of ACLU's Washington office, said individuals are compelled to supply information to the Internal Revenue Service that they might not offer voluntarily.

She said use of that data should be limited to areas which relate to enforcement of the tax laws. "Any other use of the material on an individual's tax return should require 'prior consent,' she said.

If a possible criminal liability other than a tax violation is involved, Eastman said, an individual should be allowed to assert his or her Fifth Amendment rights against self-incrimination. She urged Congress to clarify tax laws to guarantee this.

The use of federal tax return data and IRS investigative agents for violations not related to tax laws has been one of the prime concerns of the subcommittee as it considers ways to protect confidentiality and guard against abuses.

A panel of state tax commissioners urged the subcommittee not to alter the law relating to state use of federal tax data, saying federal tax returns are vital to state tax enforcement efforts.