

Study Starts On IRS Tax Data Sharing

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Charges of improper disclosure of taxpayer returns and other alleged abuses by the Internal Revenue Service will be investigated by a task force of the U.S. Administrative Conference.

The conference, a congressionally created panel that studies federal agencies and recommends ways to make them more efficient and fair, launched a one-year study of IRS procedures yesterday.

The task force will study the extent to which the IRS shares confidential tax information with the Justice Department and other areas of government, including the White House and Congress.

Other areas of study include IRS methods of handling citizen complaints, methods of guarding against arbitrary tax penalties and the fairness of IRS special collection and settlement procedures.

Project director Charles Dav-enport, a tax law professor at the University of California at Davis, said the study grew out of IRS dealings with the average taxpayer. Sen. Joseph M. Montoya (D-N.M.) questioned the fairness of IRS dealings with the average taxpayer.

Other members of the seven-man task force include former IRS Commissioner Sheldon Cohen, Victor H. Kramer of Georgetown University Law Center's Institute for Public Interest Representation, and Bernard Wolfman, dean of the Pennsylvania law school.