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Washington Merry-Go-Round by JACK ANDERSON

WASHINGTON — President Nixon's top aide, H.R. Haldeman, ordered tax audits on a dozen White House targets, but the Treasury official assigned the hatchet job ripped up the list in revulsion.

In passing on the order for the audit, which would have violated Internal Revenue Service rules, Haldeman stated or implied he was acting on President Nixon's personal orders, according to then White House aide Clark Mollenhoff.

"Either Haldeman told me the President wanted (the audits) done or that was the implication," said Mollenhoff, a Pulitzer prize-winning reporter. "I was just the conduit," he said.

As Mollenhoff remembers it, Haldeman called him in March or April 1970, and informed him he would be getting a list of names on which a "routine examination... or audit" was to be done.

Shortly thereafter, either Haldeman himself or the late Murray Chotiner, also a White House aide, delivered the list of about a dozen names. Mollenhoff had made a few tax inquiries at IRS before, but he told us that "this time, it was one of those things when there was something different."

Nevertheless, he forwarded the names to IRS Commissioner Randolph Thrower with a request that they be examined: Thrower told us that if the list had been backed up with specific data, he would have sent it to the field as he is required to do.

But, he said, "I certainly did not want to do it," with only a list of handpicked targets. In milder, but final words, he told Mollenhoff he wouldn't go through with the deal, and backed it up with a memo.

Far from slacking off, the White House tried a second approach. This time, Chotiner was the "conduit" to Treasury. Ironically, his own income taxes had been relentlessly audited

during the two previous Democratic administrations.

But Chotiner summoned the Treasury Department's highly respected law enforcement director, Martin Pollner, to the White House.

"I got this call that he wanted to speak to me," recalled Pollner, now a New York lawyer. "He told me, 'if it's possible as a public service (since) anyone can be audited, these are people I suggest.'"

Without further ado, Chotiner produced an envelope and handed it to Pollner. In it were about a dozen names typed on paper with no letterhead.

"I felt it was an improper approach," Pollner said, explaining his distress. Yet, he was also aware of the dangers of refusing White House orders.

Badly shaken, he left Chotiner to return to his own office just across the street. But once outside of Chotiner's sight his resolve hardened. He took out the list and "I ripped it up and threw it away," as best he recalls in a trash can near the White House.

Still, the White House was determined. Chotiner called Pollner at least twice to remind him of the audits. Pollner said he fended Chotiner off by saying, "I've got a couple of other things I'm doing."

While neither Mollenhoff nor Pollner say they can remember the names, Thrower, reached by my associate Les Whitten in Atlanta, says he recollects they were definitely not names of administration figures simply being checked out.

Both Mollenhoff and Thrower have given their stories to Watergate investigators but Pollner told us they have never contacted him. "I'd as soon it was never mentioned," he signed.

Chotiner made his peace with Watergate sleuths last December, a few weeks before he was killed in an auto accident. He confided to them that he had been

given "a list of people with a request to perform tax audits on these persons." Chotiner said he passed on "this list of 10 or 12 names (to) Mollenhoff and to Martin Pollner."

Footnote: Haldeman could not be reached, and the White House has denied the President personally tried to misuse the IRS. However, in a previously reported incident, White House counsel John Dean attempted to get then IRS Commissioner Johnnie Walters to audit White House "enemies." He, too, balked.

POWER PLAY — At a time when the power industry is most in need of strong regulation, President Nixon has named a minor Watergate figure as one of its federal regulators.

He is Dan Kingsley, a former White House personnel chief still on the White House staff. He was nominated to replace Federal Power Commissioner Albert Brooke.

The Senate Commerce Committee, when it looks into the nomination, is certain to question Kingsley about his role in the notorious "Responsiveness" program set up by political plotters John Mitchell, H.R. Haldeman and Fred Malek.

"Responsiveness" was a fancy name for using the entire machinery of government, including grants and patronage, to drum up political support for President Nixon. The special prosecutor's office is now investigating it.

Confidential memos reveal that Kingsley, while not a key figure, cooperated willingly with the scheme. Two of his staffers were busy henchmen for "Responsiveness," and Kingsley carried out several projects for the Mitchell-Haldeman-Malek troika.

In an agonized talk with us, Kingsley said he had done no more than any presidential subordinate could do. "I am my own man," Kingsley said.