

Protecting Tax Returns

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OF ALL THE ABUSES of power which took place during the Nixon years, the most alarming to many citizens were the attempts by White House aides to use the Internal Revenue Service to help political friends, to punish people regarded as enemies—or simply to collect intelligence on the opposition. President Ford, who seems to have a much higher regard for personal privacy and the integrity of the IRS, has just taken two actions intended to prevent any such snooping and harassment in the future. First, Mr. Ford has issued an executive order providing that tax returns may be disclosed to members of the White House staff only in accord with a specific, written presidential order. Second, the President has sent Congress proposed legislation to restrict access to IRS files by agencies not involved in enforcing the tax laws. This is meant to bar both political incursions on the IRS and statistical sweeps such as President Nixon's controversial 1973 order, since revoked, which authorized the Agriculture Department to get information from the tax returns of 3 million farmers.

President Ford's proposals are fine—as far as they go. They don't go far enough to satisfy Sen. Lowell P. Weicker (R-Conn.) and Rep. Jerry L. Litton (D-Mo.), who have been pushing for tough safeguards for some time. The two legislators object, for instance, to provisions in

the administration bill which would still allow four agencies, including the Census Bureau and the Social Security Administration, to get raw tax data for statistical purposes. The Weicker-Litton bill introduced earlier this month would require IRS to do the statistical processing for everyone and give agencies the results—but no actual returns. That method seems more prudent, especially in the absence of evidence that it would really hinder the government's legitimate statistical pursuits.

The other major deficiency in President Ford's approach is his desire to regulate White House access to tax returns by executive order rather than law. An executive order in this field, however commendable, is really an act of self-discipline by the chief executive, who retains the power to amend or revoke—or disregard—the restrictions at any time. However safe tax returns may be from White House snooping in the Ford administration, the fact remains that, as long as there is no law, a future President could issue another order giving his staff blanket permission to rummage in IRS files. Sen. Weicker and Rep. Litton are right in insisting that Congress should set the rules for the White House as well as for the rest of the executive branch. The need for such controls is plain. With a little effort by the appropriate congressional committees, a comprehensive law could be enacted before this Congress goes home.