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Corrupting the I.R.S.

Despite the drama of the Watergate case as it has unfolded in recent weeks, the cloak-and-dagger burglaries and electronic bugging seem somewhat remote from the lives of ordinary citizens. But now, with John Dean's testimony—and documentary evidence—showing that he and other members of the White House staff sought to corrupt the Internal Revenue Service and force it to make punitive use of the income-tax returns of so-called "enemies," every citizen can get a little taste of the atmosphere of a secret-police state.

It is not yet clear whether White House officials actually succeeded in getting the I.R.S. to do this dirty work for them. In the case of Robert W. Greene, a Newsday reporter who helped write a series of articles on the financial dealings of President Nixon's friend, Charles G. Rebozo, there was indeed a tax audit for political purposes, according to Mr. Dean's testimony. Apparently the White House crew ran into some resistance from the I.R.S. Commissioners and Treasury higher-ups; but one must wait for further evidence before it will be known to what extent, if any, the Nixon political operatives were able to subvert what is supposed to be an absolutely nonpolitical tax-collection agency.

What is already clear is that at least some persons in the White House sought to use "available Federal machinery" to damage political "enemies." The "available Federal machinery" that was to be used against such "enemies" in civic organizations, politics, labor unions, the media, business and education was intended to include not only punitive income-tax audits but also such means as denial of grants, Federal contracts, discriminatory litigation and prosecution, and the search for scandalous information about the proposed victims.

Any such alleged acts—including efforts at political perversion of the I.R.S., of the Federal Bureau of Investigation, of the Central Intelligence Agency, and of the Federal courts—demand over-all scrutiny of the Ervin committee. Yet, so widespread are the ramifications of what is too simply called "the Watergate affair" that there is work here for other legislative units as well.

There is particularly urgent need to scrutinize the tax process, now under a cloud shadowing the privacy and political independence of every citizen. A separate investigation and legislative review by the Joint Committee on Internal Revenue Taxation are called for. Existing tax laws and procedures require a detailed and expert re-examination in the light of Watergate. It is essential that faith be restored in the inviolability and fairness of the American internal revenue system—as well as in the political and elective process.