

I.R.S. WILL GIVE UP DATA ON REPORTER

Agency Denies Wrongdoing Is of National Import

Special to The New York Times

WASHINGTON, March 1 — The Internal Revenue Service decided today to surrender the home telephone records of David E. Rosenbaum, a New

York Times reporter, without conceding any wrongdoing in obtaining the records. Commissioner Donald C. Alexander wrote the newspaper's lawyers today that toll call records for the reporter's home in Bethesda, Md., were being returned to the Chesapeake and Potomac Telephone Company of Maryland, from which they were subpoenaed in January. The records were obtained without any notice to Mr. Rosenbaum or The Times, in connection with an I.R.S. investiga-

tion into an alleged unauthorized disclosure of tax information by an agency employe. The Times maintained that the Federal agency action violated constitutional guarantees of free speech and free press and exceeded statutory authority. Mr. Alexander said in his letter to Floyd Abrams, an attorney for The Times, that the agency was making an exception in the Rosenbaum case without changing future policy. "I am advised by the chief counsel," the commissioner

wrote, "that in his view there is authority for the Internal Revenue Service to issue a summons to secure telephone toll records in connection with an investigation of possible unauthorized disclosure of tax return information by a service employe." "Nevertheless, without agreeing with your letter or the attachment," he concluded, "I have instructed that the toll records in question be returned to the Chesapeake and Potomac Telephone Company." The letter to which Mr.

Alexander referred gave Mr. Abrams's legal objections to the federal seizure. The Internal Revenue Service had also subpoenaed records of 2,500 toll calls made from The Times's Washington bureau but agreed on Feb. 12 to return them under threat of a lawsuit. Mr. Rosenbaum has speculated that I.R.S. might have been interested in his telephone records because he had been investigating a report of pending tax charges against a major contributor to President Nix-

on's 1972 re-election campaign. The American Telephone and Telegraph Company has announced that it will no longer provide such record to government investigators in response to an informal request, but will require a subpoena.

Thieves Steal Broccoli

MOUNT VERNON, Wash. (AP) — Thieves broke into a broccoli field here and made off with about 20 tons of the 25 tons a farmer here had hoped to market.