

Enemy List: Honor With a Price

A number of my colleagues have been complaining about being left off the White House enemies list. Art Buchwald and William Raspberry, for example, accuse the President of libel by omission. Mr. Nixon has, they argue, held them up to public obloquy and ridicule. Only yesterday I received a letter from Sen. Alan Cranston (D-Calif.), who was so miffed at being left out that for the first time in his political career he is considering demanding a recount.

Before this public gnashing of teeth goes further, I'd like to remind my colleagues that honor is not without its price. I was on the list—not quite in Abou Ben Adhem's place—but very near and, although I am pleased to receive jealous calls from friends who didn't make it, I would gladly trade my grandeur for their obscurity and for the noiseless tenor of their ways.

Long before I knew that I had made the list—or that there was a list—I received a telephone call from an IRS man who told me that I had been selected to receive a tax audit for 1969.

Sometime later—about a year later—another man called from IRS and announced that I had been selected again, this time for 1970.

Incidentally, there is a remarkable turnover in IRS. You start with one man and he opens up his own accounting firm and you get another, who departs within a month, then you get a

third. Each complains that his predecessor didn't keep good notes and so he'll have to go over certain points again.

Anyhow, 1970 was over, closed and not a word about honors to come. Then the Internal Revenue Service was on the phone again. I had been selected for an audit for the year 1971. I was

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still working on that when the news broke about my being on the White House enemies list.

I have no evidence that anyone in the White House wanted to give me "a hard time." I only assume that my name became a White Household word. And so everybody, including IRS, paid attention.

Anyhow, three successive tax audits cost money. You have to be able to prove everything. For example, if you're a newspaperman and do a great deal of traveling, you'll have to produce the airline stubs which prove that you did indeed go to Los Angeles to write a story about Los Angeles which bears a Los Angeles dateline.

Sometimes foolish people like me or people without secretaries—also like me—lose their airline stubs. It is expensive.

A tax audit makes a fool of a man in other ways. For example, I serve on the board of trustees of Dartmouth College. I deduct the cost of travel to and from meetings. The IRS wanted proof that I was on the board. Proudly, I produced a college catalog with my name inscribed under "Trustees." Insufficient. I had to write a letter to Dartmouth's president asking him to write back a letter telling me I was on the board. It made me feel as though I had been called up before him for having a girl in my room.

But the great problem about a tax audit—particularly three tax audits—is time. Say the IRS man calls on Wednesday. He'd like to go over the travel records on Friday. There goes Thursday and Friday. Don't tell him you're busy. IRS men are nice people but they have their breaking points and, unlike most other nice people, they can turn their breaking points into your breaking point.

So, with accountants' fees, lost airplane tickets and time, I should be glad to forego the honor of the list. Please, Mr. Nixon, let Buchwald, Raspberry or Cranston take my place.