

How Nixon Hears About Special Tax Cases**Washington**

An Internal Revenue Service official said that he has kept President Nixon advised of any tax problems involving his friends and associates that could embarrass the White House.

Roger V. Barth, a deputy chief counsel of the IRS who is resigning December 31 to join a Washington law firm, said last week he thinks the practice of informing the White House about "sensitive cases" is a "good idea." And that it goes back at least to 1963.

The present commissioner, Donald C. Alexander, said neither he nor anyone on his behalf reports directly to the White House. An IRS spokesman added that Alexander informally advises Treasury Secretary George P. Shultz about such cases and Shultz may, if he

wants, relay them to the White House.

In defending the practice, Barth cited the case of an unnamed person who was being considered for a presidential appointment, and, because the man had tax problems, "the appointment was aborted."

The practice is also "helpful," he said, to avoid a situation where someone is invited to a White House dinner and later discovered to be in tax trouble.

"It's a good system as long as it's a one-way street," Barth said, meaning as long as the White House does not order the IRS to quash an investigation. And, he insisted, "it's always been a one-way street with me."

People whose tax problems might come to the attention of top IRS, Treasury, and, ultimately, White

House officials, Barth said, include present or recent government officials, presidential advisers, major contributors, members of Congress, Governors, mayors, racketeers, and nationally known religious, sports, and entertainment figures.

Barth did not disclose any names that had gone to the White House, but it has been reported that they include such presidential friends as the Rev. Billy Graham and actor John Wayne and Mr. Nixon's former osteopath, Dr. Kenneth Riland of New York.

Asked about Riland, Barth noted that he is under indictment for tax evasion, demonstrating that the IRS investigation was not halted although the White House was aware of the case.

Barth, 35, who was the advance man for Mr. Nixon's daughters, Julie and

Tricia, during the 1968 campaign, came to IRS in 1969 as assistant to the commissioner, and, as such, was liaison with other government agencies, including Congress and the White House. He held that job until November, 1972, when he went to the chief counsel's office.

He has discussed his relations with the White House with the Senate Watergate committee.

Barth said he dealt mainly with former White House aide John D. Ehrlichman and with former Treasury Secretary John Connally and Shultz. If the tax matter were of special significance, either the secretary or Ehrlichman would take it to the President, Barth said.

IRS agents in all field offices have guidelines on "sensitive cases," which state that the purpose of relaying information on them to Washington is to "keep the (IRS) commissioner and Treasury officials apprised" of potentially newsworthy developments involving prominent individuals.

Barth said that of about 200 such cases that are reported to Washington each month, about 20 to 25 are culled for the attention of the IRS commissioner and Treasury secretary. Of those, about one a month goes to the White House, he said.

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