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Internal Revenue Service: Honest and Nonpartisan?

This is the time of year when we are all asked to put our trust in the Internal Revenue Service. The unspoken assumption — an absolutely correct one — that this country couldn't last if most of us decided that the IRS was not honest, accurate and nonpartisan.

In France and in Italy, people long ago so decided. They cheat and they evade. And look at France; look at Italy.

So it may be bold—but I think nonetheless pertinent—to ask a question: Is the Internal Revenue Service honest, accurate and nonpartisan?

Since last June, the answer seems to me troublesome. The answer is that we must doubt it.

Last June, if you remember, was the time when John Dean confessed to the Watergate committee that the President had a list of enemies, and that the purpose of the list—one has to use Dean's verb—was to "screw" them. The principal "screw" was to be the Internal Revenue Service.

This revelation was followed by others. A reporter for Newsday, a Long Island, N.Y., newspaper, who had written a series of articles about Mr. Nixon's friend, Bebe Rebozo, had his taxes audited by the IRS.

Then came the revelation of another list of enemies. Questions were now asked in public. Was the IRS a political weapon? Were Republicans to be "screwed" during Democratic administrations and Democrats during Republican? Those memoranda from Dean and from Charles Colson ad-

dressed to presidential assistants Pat Buchanan and Lyn Nofziger—they made you wince for your country and for the words "honesty," "accuracy" and "nonpartisan."

What happened to the people on those lists? Well, Secretary of Treasury George Shultz told the Joint Committee on the Internal Revenue Service that when the investigation was over, we would all be "proud" of IRS. So an investigation was launched—by the staff of the committee—and it turned out just the way George Shultz said it would.

The staff of the joint committee found no evidence that the IRS had been anything but honest, accurate and nonpartisan.

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Except that one senator on the joint committee—one who wishes to be nameless—said this: "Only the committee staff knew anything about that investigation and the figures it came up with seemed odd. Of the people on the White House list, about 60 per cent had their taxes looked at. The average citizen faces about a 2 per cent risk of similar scrutiny. The staff explained that computers always toss up people with expense accounts. Still, it seemed odd."

And what about the President's tax return? He paid a few hundred dollars in two years on an income of a couple of hundred thousand each year. That letter he got from IRS: Is it framed in the minds of the humble? "We have inspected your return and find it correct." The letter concluded with congratulatory language about the careful job of tax reporting Mr. Nixon had done.

Is that what we mean by an independent, honest, nonpartisan tax system?

And then there was the obvious harassment of a tax-exempt organization opposed to the President; there was the subpoenaing of the home telephone records of a reporter from The New York Times; there was the tax audit of John Gardner, head of Common Cause.

I'm not saying—contrary to what your radio tells you—that your local IRS man is dishonest. I'm suggesting a common-sense suspicion: that there was dishonesty at the highest levels of IRS during the Nixon administration, and that we cannot put our faith in IRS again until a thorough investigation can assure us that our tax system is clean, and that steps have been taken to keep it that way.