

# Committee Staff: Nonpartisan Professionals

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The staff of the Congressional Joint Committee on Internal Revenue Taxation, which conducted the massive, four-month study of President Nixon's tax returns, is a highly unusual gear in the Congressional machinery that normally runs on politics.

It prides itself on its professionalism, and it is so nonpartisan that when new staff members are hired they are never asked whether they are Republicans or Democrats.

The staff of 30 lawyers, economists, statisticians and accountants exists primarily to assist the House Ways and Means Committee and the Senate Finance Committee in the writing of tax legislation.

## A Key Difference

But because tax matters are so complex, the Senators and Representatives rely heavily for guidance and advice on the joint committee's staff and particularly on its chief of staff, Laurence N. Woodworth, a 56-year-old Ohioan who is generally credited with knowing more about the United States tax code than anyone else on

Capitol Hill—and with being able to explain it in clear English and with infinite patience.

In contrast to most other Congressional committees where the key Senators and Representatives often have the final say on who gets hired, the joint committee's two powerful Democratic chairmen—Senator Russell B. Long of Louisiana and Wilbur D. Mills of Arkansas—have instructed Mr. Woodworth to run his own staff.

"The staff is selected on a professional basis under specific qualifications and we never inquire into their politics," Mr. Woodworth said yesterday as he walked back to his modest office in the Longworth House Office Building after an all-day meeting with the Ways and Means Committee on the oil depletion allowance.

Mr. Woodworth, who has been chief of staff since 1964, is only the third staff director the joint committee has had since it was created in 1926 so that Congress could supervise the Government's payment of refunds from the World War I excess profits tax.

The staff has been allowed to develop as a professional, nonpartisan unit, he said, "in part because taxes are a highly technical subject and in part

by just chance. . . . It sort of grew that way."

Mr. Woodworth acknowledged that the study of the President's tax returns has been the staff's most sensitive project, although last year it did review Vice President Ford's returns before his confirmation and also investigated whether the Nixon Administration had used tax audits to punish its enemies and help its friends. That study concluded that the Internal Revenue Service had resisted White House pressures to conduct politically motivated audits.

Mr. Woodworth likes to organize his staff into teams to work on specific pieces of legislation, and initially about eight staff members began studying the President's return last December.

## 'A Fantastic Effort'

Among them were Bernard M. Shapiro, a lawyer and certified public accountant who has been on the staff since 1967—"We all call him Bobby," although nobody knows why," said one staff member—and Lincoln Arnold, a 64-year-old lawyer who is the deputy chief of staff.

Others were Carl Bates, Mark L. McConaghy, Paul Oos-

terhuis and Howard Silverstone, all staff lawyers; Allan Rosenbaum, the staff's accountant, and James W. Wetzler, an economist.

As time went on, four more staff lawyers, four economists and two statisticians were also brought into the study, as well as 11 secretaries, who often worked past midnight typing parts of the report.

"It was a fantastic effort," said one staff member, who asked not to be identified. "It couldn't have been done without Larry," the staff member said of Mr. Woodworth. "He tells us how wonderful we are every hour on the hour, and that's why we love to work with him."

Mr. Woodworth said he prepared his own income tax returns. "I try to get my wife to take on more of the work, but she says I should do it," he said.

"My returns are not all that complicated," he went on. "I'm too busy and never had the time to go out and make investments."

Has Mr. Woodworth ever been audited by the I.R.S.?

He thought a second, then replied with a board grin:

"No, as a matter of fact, I never have."



Laurence N. Woodworth, right, chief, with the staff of the Joint Committee of Internal Revenue Taxation in Washington yesterday. The group conducted the four-month study of the President's tax returns.

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