

## ...and Threat to the I.R.S.

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No system of taxation can remain effective without public trust in its fairness and incorruptibility. Historically, the Internal Revenue Service has compiled an admirable record of independence and confidentiality, based on effective insulation from political pressures. It is a measure of the Nixon Administration's assault on the integrity of American government that it deliberately chipped away at that essential insulation.

The extensive documentation offered by Republican Senator Weicker of Connecticut of the wholesale transmittal of the files of persons considered hostile to Mr. Nixon, along with a handful of files of the President's friends, leaves no doubt that the I.R.S. permitted its legitimate powers to be dangerously subverted. The Administration's so-called study group to gather tax information on "ideological, militant, subversive, radical and other" organizations was created in mid-1969—approximately a year before the launching of an abortive domestic intelligence gathering plan which subsequently led to the installation of the White House plumbers. In other words, the enlisting of the I.R.S. as an arm of the secret White House apparatus for political surveillance, intimidation and potential blackmail must be viewed as part of a larger pattern of executive lawlessness. The fact that the White House tax unit was not disbanded until last August indicates how long the Administration's misuse of its power continued even after the Watergate disclosures.

Senator Weicker stated the issue in the mildest terms when he said the files that were turned over to the political sleuths in the White House were "not material that should be in the hands of anyone but the taxpayer and the I.R.S." Until that principle of confidentiality—and the companion principle of equal treatment of the low and the mighty—can be re-established, the foundations of the nation's tax system remain in jeopardy.