

# BookTalk

## THE INFERNAL REVENUE SERVICE

By John Attarian

*Unbridled Power: Inside the Secret Culture of the IRS*  
By Shelley L. Davis, HarperBusiness,  
284 pages, \$25

If you're angry about your taxes, you'll be downright furious when you've finished this book—furious at the mismanagement, illegality, and immorality of the Internal Revenue Service.

In 1988, Air Force historian Shelley Davis became the IRS's first—and last—official historian. Her eyewitness account indicates that many federal bureaucrats are grossly overpaid (salary grades above GS-15 make \$100,000 or more) and underworked. One fellow supposedly employed to develop "time planning worksheets" spent "countless hours at his desk, reading newspapers and drinking gallons of very weak coffee," she relates.

Some of what IRS workers *do* do is illegal, as Davis discovered when the National Archives reported having virtually no IRS records since the Prohibition era. The IRS jealously controls its records and lets its departments destroy them at their discretion—a violation, Davis says, of the Federal Records Act, which "explicitly states that the National Archives is the only federal agency with the power to authorize the destruction of federal records." Davis mixes a narrative of her efforts at salvaging records with a secret history of the IRS. It's a horror story.

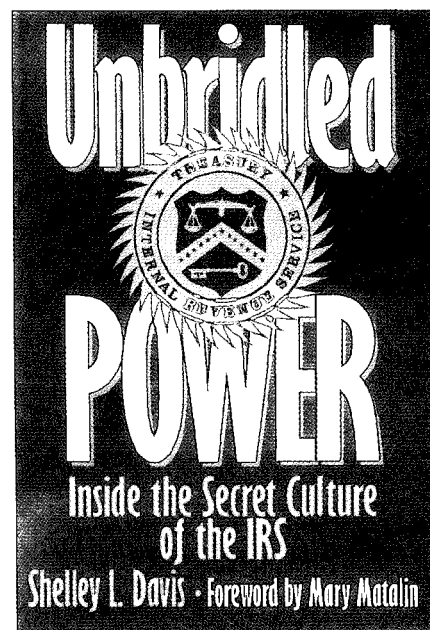
When, for example, an old but still reliable IRS computer system was replaced with untried new ones, the result was backlogs that nearly wrecked the tax-return processing system. Desperate

IRS employees put unprocessed returns, their tax payment checks still attached, into trash cans and ceiling ducts. In 1993, the General Accounting Office reported that since 1988, IRS computer modernization had cost \$831 million, but the IRS could account for only \$530 million of that expenditure.

Remember Richard Nixon's infamous "enemies list"? Before that, the IRS "Special Services Staff" had its own list, which was far larger (more than 11,000 names, versus Nixon's 800). The IRS list was composed of war protesters, members of radical groups, even organizers of rock festivals—people who were assumed, because of their politics, to be tax dodgers. "It's one thing for a President to go after his perceived political enemies," Davis says. "It's something else altogether for a non-partisan federal agency to target innocent citizens purely on the basis of their ideological bent. Both are wrong, but one is definitely scarier than the other."

Well-meant Congressional attempts to protect taxpayer privacy after Watergate backfired. In 1976, Congress amended Section 6103 of the Internal Revenue Code to strictly limit access to "confidential tax information," meaning tax returns. But the IRS interprets "tax information" so broadly as to invoke Section 6103 to deny virtually any request for information, never mind the Freedom of Information Act.

Whoever coined the saying "No good deed goes unpunished" probably knew someone at the IRS. Three Chicago internal auditors who blew the whistle on their corrupt superior suffered threats, intimidation, and downgrades in pay and performance evaluation. Others were forced out of the IRS. Inquisitive or



critical members of Congress fared no better; some have been subjected to audits and other harassment.

In 1986, Ronald Saranow, head of the IRS Criminal Investigation Division in Los Angeles, began a criminal investigation of Jordache Jeans for alleged tax evasion, entailing a raid on Jordache headquarters. Though no one was indicted, Jordache's business suffered grievously. According to sworn testimony before a congressional subcommittee, Saranow at the time was negotiating a job with Jordache's rival, Guess Jeans.

In the course of revealing the ethics mess in the IRS, Davis also gives an illuminating brief history of the tax system, unwittingly confirming conservative arguments about the relationship between tax rates and tax revenues. Repeatedly, punitive high marginal tax rates drove high incomes into tax shelters; cuts in marginal rates did the opposite.

Davis's efforts to save Nixon's and Spiro Agnew's tax returns and other documents from shredding brought trouble for her. When a history professor called her with a Freedom of Information Act request about IRS efforts to target tax-exempt conservative organizations for investigation "in the early sixties, during the Kennedy presidency," the enemies Davis had made saw their chance. They tried unsuccessfully to get the professor to say that Davis had told him which documents to ask for, so they could accuse her of disclosing taxpayer information.

Rather than face trumped-up charges, Davis resigned in protest.

Davis's provocative disclosures make one suspect that the submerged part of the iceberg is even worse. Why so much document-shredding? What is the IRS hiding?

Despite occasional dullness and minor historical bloopers, *Unbridled Power* is a shocking tale, a revelation of federal tyranny, arrogance, and immorality that makes Washington, D.C. rhetoric of liberty and democracy ring hollow. The IRS unmasked by Davis makes me nostalgic for the revenue agents of King George III. If you're a taxpayer, you owe it to yourself to read this book.

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## ONE GIANT LEAP FOR BLACK ATHLETES?

By Theodore Pappas

*Darwin's Athletes: How Sport Has Damaged Black America and Preserved the Myth of Race*

By John Hoberman, Houghton Mifflin, 341 pages, \$24.95

In light of the numerous, well-publicized celebrations of the 50th anniversary of Jackie Robinson's breaking the color barrier in professional baseball, it may be surprising to learn that not every liberal views Robinson's achievement as a contribution to African-American progress. In fact, liberal naysayers on this issue have been around for a long time. In *The Black Athlete—A Shameful Story* (1968), for example, Jack Olsen argues it is a "cliché...accepted by black and white, liberal and conservative, intellectual and red-neck" that "that sports has been good to the Negro." Actually, Olsen quotes a retired college basketball coach, "The concept of sports as an integrating force is a myth...a legend nurtured by people who should know better." Sociologist and black activist Harry Edwards agreed, arguing in 1973 that sports had exerted a "Novocaine effect on the black masses" and "provided the black fan with the illusion

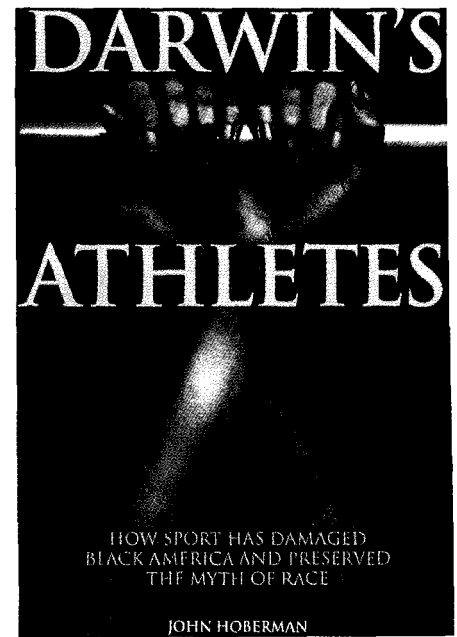
of spiritual reinforcement in his own life struggles."

Enter John Hoberman, a professor of Germanic languages at the University of Texas at Austin and author of three other books on the culture of sports. Hoberman acknowledges Jackie Robinson's courage, but argues that the "almost millennial significance" accorded his achievement has meant "a great deal of sentimentalism and a willed evasion of issues that are more complicated than the ideal of integration." In sum, the "Jackie Robinson story has played a role in giving white America a good conscience it does not deserve."

Hoberman bemoans the "colonial power structure" that still characterizes professional sports, where teams consisting almost exclusively of black players are routinely owned by white businessmen, ruled by white coaches, led by white players (in the "thinking positions," such as quarterback), and commented on by a predominantly white media. He also criticizes the black community's fixation on sports and highlights the deleterious effect this has had on black social progress: The overwhelming celebrity of black athletes has obscured "even the existence" of the black middle class, led to unrealistic "hoop dreams" of quick escape from the ghetto, abetted the theories of white racialists who believe blacks to be intellectually inferior, and bred an anti-academic attitude whereby a black student more interested in biology than basketball is derided in the black community as a traitor "to his people."

Hoberman focuses attention on the role of the media in popularizing particular racial stereotypes. Hence the television commercials depicting black athletes either sneering at the camera in threatening poses or sitting and smiling passively in the presence of white children. A "more cynical purpose" of the marketing, Hoberman adds, is "to encourage affluent young whites to adopt the athletic clothing and speech styles of black 'homeboys.'"

In the second half of his book, Hoberman offers a "post-liberal" approach to racial biology to show "how the Racial Right is attempting to use human biology for racist purposes." It is these ponderous and discursive chapters that will cause the



most controversy. Hoberman does not believe that there are "significant" biological differences between the races that would, for example, help an East African marathoner and a West African sprinter run faster and farther than whites; he accepts neither the research of the conservative "Bell Curvers" (by which Hoberman means people like Charles Murray, Richard J. Herrnstein, Arthur Jensen, and J. Philippe Rushton) nor the African-American folklore about black hardiness that ostensibly resulted from enduring the Middle Passage and from selective breeding by white slave owners.

Undercutting Hoberman's position is his repeated acknowledgment of evidence that could prove the contrary. Numerous studies show, for instance, that testosterone differences between the races could be athletically significant, since testosterone promotes the growth of lean muscle mass. Hoberman even cites an example of why such research should continue: because "ethnic differences in drug metabolism suggest differences in receptor sensitivity that are relevant to appropriate dosing." As the author gingerly puts it, "A minor complication is that some of the modern anthropometric data do roughly correspond to claims that functioned as racist dogmas during the nineteenth century."

Many other arguments will doubtless raise eyebrows. For example, Hoberman