

I just wanted to make that clear that we are not asking here that you marshal up an army of new clerks to start gathering information.

Mr. RUMSFELD. I certainly did not mean to imply that your bill contemplated that because I also introduced the bill.

Mr. MOSS. Yes; I felt that the response indicated that it might have been contemplated, and that is why I wanted to make it clear.

Mr. SMITH. I might make a point here, although it is not entirely relevant. We have a section of lawyers in the Internal Revenue Service called the Power of Attorney Section that has to examine powers of attorney of lawyers who claim to represent taxpayers.

The necessity for this is because there are all kinds of people who come in and represent themselves and who state, "I represent John Doe, taxpayer, and I want to get copies of returns or I want to get information." In many of these cases these people who were just trying to get—didn't represent them, or previously did but no longer do, or something like that—but just trying to get personal information. This is why we have to have a very careful examination of the power of attorney of every lawyer who comes in and claims to represent somebody to make sure he does.

It is amazing how many people will try for one reason or another, business purposes, to find out who are good prospective customers, what their assets are or something, to get information that is available within the records of these Government agencies.

So that I merely point this out to say that I may be wrong, but I think that if this bill were passed, there would be a tremendous flow of requests by people for information.

Mr. GRIFFIN. Mr. Chairman, may I ask a question at this point?

Mr. MOSS. Certainly.

Mr. GRIFFIN. Mr. Smith, in the Treasury Department you have regulations, I take it, determining what kind of information is available to whom, and how, and when, don't you?

Mr. SMITH. Yes, we do.

Mr. GRIFFIN. And yet the thrust of your statement, as I read it, is that it is impossible for Congress to lay down any guidelines for rules as to when and where information should be made available?

Let me say that I certainly do not advocate that income tax returns should be made available to anybody or to the public generally. But you derive your powers in the Internal Revenue Service from laws passed by Congress?

Mr. SMITH. Right.

Mr. GRIFFIN. You would not have any record or any information to reveal if it were not for the laws that Congress passes?

Mr. SMITH. That is right.

Mr. GRIFFIN. And why can't we, in passing those laws, also determine who, when, and how the information that is accumulated under that law would be made available? Your statement seems to imply that it would be unconstitutional if we did so. I do not follow that at all.

Mr. SMITH. Well, I would like to make two or three comments on that, sir. One is that while a great majority of the information that we have is the result of laws passed by Congress, that there is other information that we get, voluntarily given, which is at least not the direct result; in other words, it is not required by any law to be given