

FOR IMMEDIATE RELEASE

January 22, 1976

Office of the White House Press Secretary

THE WHITE HOUSE

EXECUTIVE ORDER

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INSPECTION OF INCOME, ESTATE AND GIFT TAX
RETURNS BY THE COMMITTEE ON GOVERNMENT
OPERATIONS, HOUSE OF REPRESENTATIVES

By virtue of the authority vested in me by Section 6103(a) of the Internal Revenue Code of 1954 (26 U.S.C. 6103(a)), it is hereby ordered that any income, estate, or gift tax return for the years 1955 to 1975, inclusive, shall, subject to the conditions imposed herein, during the Ninety-fourth Congress, be open to inspection by the House of Representatives Committee on Government Operations, or any duly authorized subcommittee thereof, in connection with its studies of the operation of Government activities at all levels with a view to determining the economy and efficiency of the Government.

Such inspection shall be in accordance and upon compliance with the rules and regulations prescribed by the Secretary of the Treasury in Treasury Decision 6132, relating to the inspection of returns by committees of the Congress, approved by the President on May 3, 1955, as amended by a Treasury decision approved by me this date, provided, however, that whenever it is necessary for the Committee or subcommittee, pertaining to a matter within its jurisdiction and pertinent to a study of the practices, procedures, or operations of the Internal Revenue Service, to inspect a class, category, or any other identifiable grouping of returns, and whenever the name or addresses of the taxpayers are unknown to the Committee or subcommittee, the requirement of Treasury Decision 6132, with respect to providing the names and addresses of the taxpayers whose returns are to be inspected, shall be deemed to be satisfied by a definition of the class, category, or any other identifiable grouping of the returns to be inspected.

The Commissioner of Internal Revenue shall comply with the applicable provisions of the Privacy Act of 1974 (5 U.S.C. 552a) by receiving from the Committee or subcommittee, prior to such inspection, a written statement, which statement (1) specifies the purpose of the inspection; and (2) establishes that the inspection relates to a matter within the jurisdiction of the Committee or subcommittee, unless the Commissioner has received the written consent of the taxpayer to the inspection.

GERALD R. FORD

THE WHITE HOUSE,
January 22, 1976

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