

File Personal

*Delivered to Employees
Bureau Internal Revenue
Legal Office Mar 15, 1934
Sec. Nathan, Herman O'Leary - Guy Helweg
for Substantive
delivered to me
on Mar 15 1934
See personal*

In first the meeting the entire legal staff of what is said to be the largest law office in the world, I must make a confession and perhaps do penance.

I have never before been in the Government service and have never specialized in the practice of law before its Executive or Legislative Departments. I confess I have had the conventional attitude among those who are rather far removed from the government service. It seemed to me that that the government service was a place where all matters met with interminable delay without much effort to close them up; where the character of the service they received was of doubtful competency and indifferent character. The Bureau of Internal Revenue as well as the whole Treasury Department, seemed to me a typical bureaucracy, confusing in its bigness, cold in its attitude and pretty well wound up in its own red tape. It seemed to me that to get any action from it, either just or unjust, required more influence and power and information than the average citizen or even the average general practicing lawyer possessed.

The month and a half that I have been in touch with its work I have found in the General Counsel's office, with very few exceptions, men doing hard, conscientious and thorough work. I am convinced that the average competency of the General Counsel's office is above the average competency of the American Bar and that the integrity of the Civil Service as far as I have observed, is above the level of integrity of private business.

The making of this confession does not indicate that I am satis-

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fied that there is nothing more to be done in this office.

We are probably sentenced to be forever regarded in the public mind as a bureaucracy and it is perhaps my penance to become regarded as a bureaucrat. We can never expect to be a popular branch of the service for we are always asking something from the public and the tax gatherer is never a welcome guest. The Chief Judge of the Court of Appeals of my state, in a letter of congratulation, describes my office only half seriously I am sure, as "a sinister post, as counsel to the publican". Moreover, in addition to the ordinary prejudice against tax collectors, we arrive at the amount of tax in most cases, by a calculation that is too technical and intricate to be publicly understood and by a procedure which will never be known to more than a comparatively few of our fellow citizens.

Can we under such a handicap, gain and keep confidence? If we cannot have public sympathy or understanding, can we have public faith in our Treasury integrity?

It is my belief that the most important thing to bear in mind in administering a tax law, however burdensome or unpopular it may be, is to see that the burden is laid equally without discrimination or favoritism and without permitting evasion. I have little fear of the questioning of our moral integrity. That the men in these offices are as nearly as humanly possible, above bribery or moral corruption, I think is generally accepted. Also I have no fear of that crude form of influence which is attempted to be exerted through political lawyers. What the public thinks about political is, however, a different matter. If they could realize that the employment of political lawyers prejudices

their cases, there would be far less of this sort of thing.

It is more difficult to be indiscriminating, however, as between taxpayers who employ able lawyers and make studied and persistent efforts to minimize their taxes and those who patiently accept assessments and plan to meet them. It requires consistent effort to avoid being over-persuaded by those who are insistent and to avoid forgetting the interests of those who are absent and unprotesting but who are entitled to equal consideration. It requires straight thinking to avoid being influenced either for or against a taxpayer because of his wealth or position or activity, or because of his relationship to our friends or our party.

The most subtle influence and the most difficult for the individual to overcome is the tendency to let his whole horizon become limited to his own desk, and as part of a great machine to let him become a mere piece of machinery. We must bear in mind that we are not just earning a living and we are not just working on a tax case for we are from day to day laying the financial foundation of our country and building the reputation and the morale of the Civil Service of the United States.

I am fully conscious that I can have no success in this office without the cordial support of the entire staff and I have no doubt that I will have it.

I promise to give you in return my confidence and a strict regard in all matters of advancement to merit in the service. Competency is not endorsements but the test of advancement. But the test of competency is more than a desk test. It is competency not merely to dispatch

a given piece of work but competency to fit into this ideal of the Civil Service of the United States.

In this work I know that we may rely on the hearty support of Secretary Morgenthau. I know his ideal of public service and his courage in following it and in supporting those who follow with him. If it were not for confidence in his consistent adherence to his ideals of public service, regardless of obstacles or criticism, I would not spend one moment in Government service in his department. His unfailing loyalty to the better aspects of public service I am sure will release in all of us a new flood of energy and determination and I look forward to a short but very pleasant period of public service as your fellow servant.