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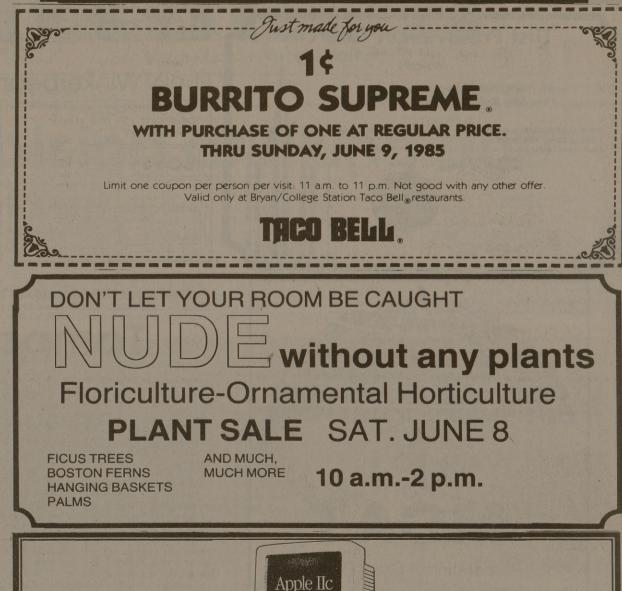
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⁸²⁴⁰ U.S. chief tax collector supports tax proposal

WASHINGTON — The nation's hief tax collector endorsed President Reagan's tax plan Wednesday, aying an image of unfairness surrounding the current system arouses 'anger and frustration" and sends even modest wage earners scramling for devices to shelter income.

Roscoe L. Egger Jr., Internal Revenue Service commissioner, told the House Ways and Means Committee: The current tax system is a patchwork tax code built around tax breaks for special purposes and speial interests.

Egger joined a parade of propo-nents before the tax-writing commit-ee over the last week when he ined in support of the plan

Critics of the concept, a number of whom have surfaced in the busi-tess community, have yet to appear

Plan to change America

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before the panel, whose chairman, Rep. Dan Rostenkowski, D-III., also file a form. Simplification efforts in the past have fallen short, he said. advocates a tax overhaul.

Some Democrats at the hearing sharply questioned the fairness of Reagan's plan, with Rep. Byron L. Dorgan, D-N.D., saying tax-cut pro-visions for those with incomes of more than \$200,000 were crazy.

"This is billed as populism by the White House and it's going to give populism a bad name," Dorgan said. Egger said the overhaul would re-

"the sense of anger and frustration that many taxpayers feel toward the system." He said 789 threats and assaults were made against IRS workers in fiscal 1984 and "one of our civil enforcement employees was shot and killed doing his job. Reagan's plan, he said, would pro-

duce a "return-free" tax under which many low- and moderate-income Americans would not have to

Egger said fairness is violated under the current system because it al-lows sophisticated, "front-loading" shelters, deductions for attending conventions aboard cruise ships and business entertainment write-offs.

'Under current law, the majority of taxpayers who do not live expense-account lives end up subsidiz-ing the privileged class of executives and professionals who mix business activities with entertainment," he said.

Egger also said "unscrupulous promoters prey on the lack of so-phistication and, yes, the greed of some moderate-income people" by selling them illegal tax shelters that yield first a huge refund, then an IRS audit and, finally, a giant bill for both the refund and a penalty.

Reagan lobbies tax overhaul

Associated Press

OKLAHOMA CITY - President eagan, taking a slap Wednesday at igh-tax states, lauded jurisdictions nat impose fewer levies and pronoted his tax overhaul plan as one to change America "for the better and forever."

Appearing at a Republican fund-aiser, Reagan also issued a warning Congress as it neared votes on reming aid to Nicaraguan rebels. Reagan charged that the Soviet Jnion and its "terrorist allies" were attempting "to establish a beachhead on our doorstep." Although Reagan didn't name Moscow's terrorist allies, his prepared remarks released before the speech identified those countries as Libya and Iran.

During stops here and in Atlanta, Ga., to help raise at least \$850,000 for Republican Senate campaign coffers, the president mixed promo-tion of his tax overhaul plan with a call for U.S. action to counter the threat in Central America. Stumping for Sen. Don Nickles,

Reagan said he and the freshman Republican "agree that the federal government is not our greatest resource; it's no great gusher of black gold; the federal government is the single greatest obstacle to our suc-

"Some people have labored so long to make government bigger, they've developed a knee-jerk addic-tion to tax increases," Reagan said. " And every time their knee jerks, we get kicked.

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