

lishment of gas chambers in Nazi Germany.

"The latest attempt to reinvigorate these tired theories," the letter added in an egregiously raw accusation, was constituted by sociobiology and Wilson's book.

Wilson offers a simple but stout rebuttal argument: "The fallacy of my critics is that to know where we have come from is not to prescribe where we are going." There is a dangerous trap in sociobiology, he wrote in a recent article in the *New York Times*:

The trap is the naturalistic fallacy of ethics, which uncritically concludes that what is, should be. The "what is" in human nature is to a large extent the heritage of a Pleistocene hunter-gatherer existence. When any genetic bias is demon-

strated, it cannot be used to justify a continuing practice in present and future societies. . . . For example, the tendency under certain conditions to conduct warfare against competing groups might well be in our genes, having been advantageous to our Neolithic ancestors, but it could lead to global suicide now. To rear as many healthy children as possible was long the road to security, yet with the population of the world brimming over, it is now the way to environmental disaster.

Even if Wilson's argument is right in theory, could the study of human sociobiology be in practice so fraught with the possibility for misuse as to be not a fit subject for research? Wilson agrees that its current hypotheses and facts are "susceptible to perversion" but argues that the perversion should be discouraged, not the

subject. In an interview with the *Harvard Gazette*, the university's official newsletter, Lewontin said in effect that all such research is dangerous: "Any investigations into the genetic control of human behaviors is bound to produce a pseudo-science that will inevitably be misused."

Why does the Sociobiology Study Group fear so much that evidence of a genetic basis for human behavior will be misused when, in their opinion, no such direct evidence exists? According to Lewontin, the very process of doing research, of looking for racial differences in IQ, say, is a political act, whatever the results of the research may be. "Nothing we can know about the genetics of human behavior can

Pending Tax Legislation Would Cut Home Office Deductions

Tax reform legislation that would prevent many taxpayers—including many scientists and academics—from claiming a deduction for the cost of maintaining an office in their homes has passed the House and is now awaiting action in the Senate.

The pending Tax Reform Act contains a vast array of proposed changes in the tax laws, including one section that would sharply limit the circumstances under which taxpayers could claim a home office deduction. The changes would affect both the self-employed and those who are employed by other organizations but maintain an office at home. The legislation, which passed the House in December, will be considered by the Senate Finance Committee at hearings starting 17 March.

The aim of the House-passed version of the legislation is to resolve conflicts that have developed between the Internal Revenue Service and various tax courts on what constitutes an allowable deduction, and to eliminate abuses by taxpayers who deduct what are essentially personal living expenses by the simple expedient of performing some of their work at home and then deducting part of their utility bills, real estate taxes, house insurance, and other costs.

As an example of possible abuse under the current system, a House Ways and Means Committee report pointed the finger directly at faculty members by stating:

"If a university professor, who is provided an office by his employer, uses a den or some other room in his residence for the purpose of grading papers, preparing examinations, or preparing classroom notes, an allocable portion of certain expenses might be claimed as a deduction even though only minor incremental expenses were incurred in order to perform these activities."

That sentence has caused considerable paranoia about a possible witch-hunt against academics, but it seems to have been included in the report largely because many committee staffers have had teaching experience and the professor example popped readily into their minds.

To prevent the alleged abuses, the House bill would tighten the conditions for allowable deductions. In the case of the self-employed or those who use a home office to generate a second income, say by writing textbooks, consulting, painting, or giving music lessons:

► The office must be used "exclusively" for business pur-

poses (current case law allows percentage deductions based on partial use).

► It must be used "on a regular basis," not just occasionally.

► It must be the taxpayer's "principal place of business" or a place where he meets patients, clients, or customers "in the normal course of his trade or business." (Currently the home office can be a secondary place of business while the main location lies elsewhere.)

The principal-place-of-business provision would not eliminate deductions for "moonlighting" activities carried out in the home while an employee earns his main income elsewhere. As long as the home office is the "principal" locus of such moonlighting, deductions would be allowed.

In the case of an employee who is not using a home office to generate income but is simply using it to perform work for his regular employer, the House bill would add a requirement. The "exclusive" and "regular" use of the home office must be for the convenience of the employer, not that of the taxpayer. The Internal Revenue Service has long argued that the office must be required by the employer as a condition of employment, but some courts have adopted a more liberal standard, allowing deductions if the home office is simply "appropriate and helpful" to the employee's business.

The American Association of University Professors charges that the House bill would fall with undue harshness on faculty members who are expected to do research and writing as part of their job and who often have no truly suitable place to do such work other than their homes. It also complains that elimination of the home office deduction "would add further to the erosion of real income which faculties have undergone in recent years."

Such laments may find some sympathetic ears in the Senate. Senator Abraham Ribicoff (D-Conn.), a ranking member of the Senate Finance Committee, has said he will urge serious consideration of a change in the House version "so that college teachers are not treated unfairly." And Senator Russell Long (D-La.), the committee's chairman, has promised careful study to make certain the new law does not work "a real inequity on teachers who must do a significant part of their work-related activities in their homes" and who have bought larger homes or added rooms "to accommodate those activities."—P.M.B.