

## I.R.S. Balks at Divulging Political Files

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WASHINGTON, May 11—Donald C. Alexander, the Commissioner of Internal Revenue, said today that he did not think it either "necessary" or "desirable" for the Internal Revenue Service to inform some 11,000 individuals and organizations that they had been improperly singled out for special attention by tax examiners because of their ideologies.

Mr. Alexander told the House Subcommittee on Government Information and Individual Rights that the 11,000 files, compiled from 1969 to 1973 by the I.R.S. Special Service Staff were "outdated and useless" and, in his opinion, ought to provide fuel for the "biggest bonfire" in Washington.

But the Commissioner said that he would agree to a request Representative Bella S. Abzug, the subcommittee chairman, to keep the files intact until Congress acts on her bill iring the revenue service and other Federal Agencies to notify victims of illegal surveillance other inproprieties directed against them.

### Warning by Mrs. Abzug

"I'm telling you right now that this is a Congressional inquiry," said Mrs. Abzug, a Manhattan Democrat, "and I put you on notice that those files better not be destroyed."

Mr. Alexander, who abolished the Special Services Staff shortly after he became commissioner in 1973, testified as the staff of the Senate Select Committee on Intelligence Activities released an 85-page report that termed the secret tax unit "the principal instance of he use of the I.R.S. for a fun-

damentally improper nontax purpose."

The selective enforcement of the tax laws against political dissidents, which the committee staff said was begun under President Kennedy but reached its peak in the Nixon Administration, was but one element in what the report termed a "serious and illegal abuse of I.R.S. investigative powers" that had led "to a compromise of the privacy and integrity of the tax return."

A spokesman for the revenue service said that his organization had made "a limited review" of the report and believed it to be "a comprehensive and constructive analysis of certain I.R.S. activities," but he added that "the service is now operating effectively under proper controls" and would "not repeat any errors of the past."

### Monitoring of Messages

The Senate staff also made public a separate report, one of 13 volumes that supplement the committee's final report issued two weeks ago, disclosing that the National Security Agency had continued to review "many communications to, from, or about" Americans in the course of its monitoring of foreign radio and telephone transmissions.

But the staff said that the N.S.A., which is charged with insuring the security of American military and diplomatic messages abroad, had halted its three principal programs aimed at intercepting domestic communications, and that the number of such messages now overheard by the agency or disseminated to other Federal agencies had been "minimized."

Although the revenue service,

in its response, conceded the accuracy and efficacy of the Senate panel's study of its activities, J. Robert McBrien, the Treasury Department's coordinator for intelligence review, told the Senate staff after reviewing a draft of its report that he found it "hostile" to the general participation of the revenue service in interagency enforcement programs.

The Senate panels report said that targets of the Special Services Staff had been selected mostly "because of their political activism, rather than because specific facts indicated tax violations were present."

The 3,000 groups on the staff's special list of targets included the Ford Foundation and the Urban League.

According to I.R.S. documents made public today by the Socialist Workers Party, one of the 8,000 politically active individuals who came under the scrutiny of the Special Services Staff was Andrew Pulley, the party's 1972 Vice-Presidential candidate, who was investigated by the revenue service for more than three years.

Socialist Workers spokesman said the documents showed that Mr. Pulley's activities had been monitored by Federal agents, that his movements had been reported in detail, and that his Federal tax returns had been examined, even though he was eventually found to owe the Treasury only \$3.11.

The total assessments for unpaid tax produced by the special I.R.S. unit's investigations of the 11,000 groups and individuals, the Senate report said, was \$622,000, of which \$500,000 was attributable to only four taxpayers.

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