

Keeping a Little List at the IRS

When John Dean was testifying before the Senate Watergate Committee, he mentioned that the White House had used the IRS to try to harass radical organizations. Dean knew what he was talking about: IRS snooping activities have mushroomed under the Nixon Administration.

Not that this Administration is the first to use the IRS for partisan purposes. Past Presidents have sporadically called upon the IRS to audit the income tax returns of certain political opponents or anybody else who made an undue amount of trouble for them. Usually such investigation turns up nothing. But as in other areas of government, the Nixon Administration has overreacted and overorganized.

TIME has learned that an IRS Special Services Group, set up in 1969 at the White House's request, has collected files on 3,000 organizations and 8,000 individuals—not all of them radical, though the tilt is definitely leftward.

While many of the persons and groups listed have tax violations on their records, others have nothing substantial lodged against them. A top-level IRS memo indicates that "a great deal of material has not been evaluated."

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The functions of the Special Services Group were described in a Jan. 12 memo written by John J. Flynn, North Atlantic regional commissioner, to the directors serving under him. Noting that the group works closely with other federal investigative agencies, Flynn calls it a "central intelligence-gathering facility within the IRS." The purpose of the group is to "receive and analyze all available information on organizations and individuals promoting extremists' views or philosophies"—whether of the right or left. Suspects are included "without regard to the philosophy or political posture involved." What counts is the "notoriety of the individual or organization."

The memo goes on to divide the extremists into two categories: violent and "so-called" nonviolent. The first embraces those who advocate and practice arson, fire bombing and destruction of property; also skyjackers, prison rioters and people who threaten public officials or distribute publications urging revolution. The nonviolent category includes those who burn their draft cards, participate in May Day demonstrations, "organize and attend rock festivals which attract youth and narcotics," travel to Cuba, Algeria and North Viet Nam, or "aid in funding the sale of firearms to the Irish Republican Army and Arab terrorists." Writes Flynn: "There is evidence from classified documents that transfers of large amounts of money to and from the U.S.A. are being used to establish and organize groups with the view of the overthrow of this government."

The memo concludes that the "magnitude and potential of this facility is unlimited." But there is no evidence to date that extensive use has been made of the Special Services Group.