

WASHINGTON—The next Government spying operations to come under Senatorial scrutiny will be those of the Internal Revenue Service.

This has not yet been announced, but Senator Frank Church's investigating committee intends to hold a week long series of public hearings early in October, starting past and present commissioners of Internal Revenue.

Senator Church, whose Presidential aspirations require Kennedy support, is naturally hopeful that most of the headlines will deal with the Nixon and Johnson years. But he may be in for a jolt. The man chosen to be "Colby-ized"—I.R.S. Commissioner Donald Alexander—may prove fiercer and more forthcoming than Senator Church expects.

These are the areas of investigation:

1. *The C.I.A.-I.R.S. Connection.* The Rockefeller commission hazily reported that the tax returns of sixteen people were handed over to the C.I.A. by I.R.S. informally and perhaps illegally. I am informed that these taxpayers were C.I.A. employes, and that the unlawful examination of their returns began in the Kennedy years and continued in the Johnson and Nixon Administrations.

The tax returns of over 8,000 people per year are now turned over by the I.R.S. to other Federal agencies; in the sixties, I.R.S. local officers never had to report how many requests they received from local United States attorneys. To examine returns, the C.I.A. might have used one or more U.S. attorneys as a front; the possibility also exists of a C.I.A. undercover agent within the I.R.S.

Senate investigators have also been studying the way I.R.S. handles C.I.A. "proprietary"—companies set up to cover C.I.A. operations—as well as real companies, such as Hughes Tool,

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doing contract work fishing for submarines. I.R.S. agents who stumble across such situations are then cleared for top secret in their audits, as they make sure no covers are blown as taxes are paid. However, tax losses claimed by companies doing contract work may be a backdoor expansion of the C.I.A. budget.

2. *The Dirty Tricks of I.R.S.* House committees and grand juries in recent months have been unearthing a series of operations with imaginative code names—"Leprechaun," "Rosebud," and "Harry the Hat" are just a few—in which the I.R.S. has run a school for snooping, plied its own agents with liquor and women to check loyalty, and systematically abused the civil liberties of at least 70 Floridians in ways that rival any illegal wiretaps and bag jobs of the F.B.I.

3. *Political Use of the I.R.S.* Church committee investigators hope to concentrate exclusively on the nefarious operations of the "Special Service Staff" of I.R.S., created in 1969 and terminated in 1973, which harassed left-wing tax-exempt organizations.

The I.R.S. is also prepared to open its files on the "Ideological Organizations" project. That began in the first year of the Kennedy Administration, and I.R.S. old-timers can recall the unprecedented visit to their offices by Attorney General Robert Kennedy; examinations of conservative organizations soon got under way.

When the Kennedy use of the I.R.S. to shake up political enemies lagged in mid-1963, President Kennedy himself got on the telephone to I.R.S.

Commissioner Mortimer Caplin: as a result, 25 political organizations were harassed, 19 of them clearly "right wing."

Commissioner Caplin later admitted setting the precedent for giving a President a political hunting license in the I.R.S. files, when—just six days after Mr. Kennedy took office—"We decided that Mr. [Carmine] Bellino, in his capacity as a representative of the President, could inspect our files without a written request." This snooping through the tax returns of political opponents or criminal targets reached its zenith when the Kennedys—improperly, and perhaps illegally—used the I.R.S. to harass and intimidate steel executives who refused to take the President's orders.

That was only the beginning of enemies lists; if asked, I.R.S. and Justice Department officials could testify how it was suggested that tax men be used to gather intelligence on black dissenters in L.B.J.'s time. Assistant Attorney General John Doar's Sept. 27, 1967, memo to Ramsey Clark launched the power-abusive "interdivision information unit," run then by Justice official Kevin Maroney, who—of all people—today heads the F.B.I.'s investigation of the C.I.A.

Will candidate Church risk his Kennedy support by going after the whole story, or will he again shrink from full disclosure, as he did when the horrors of the Kennedy-C.I.A. secret war on Cuba hove into view? Will Senator John Tower snap out of his curious lethargy and force the Democratic committee staff to dig into now-forbidden territory? Will television news open up or cover up the roots of the abuse of Federal spying power?

Tune in next month, "As the Senate Turns" to the clandestine doing of the revenooers.