

## Political Audits Were Resisted By I.R.S., Congress Aides Say

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WASHINGTON, Dec. 13—Congressional investigators have concluded that the Internal Revenue Service resisted White House pressures to conduct politically motivated audits, but they are not yet sure whether the agency deserves to be cleared of another charge of politicization.

The area that is in doubt, in the minds of the Congressional investigators, is Internal Revenue's handling of "leftist" and "activist" organizations that had tax-exempt status or were seeking it.

An inquiry into White House reports that some members of the White House staff tried to use I.R.S. to harass both individuals and organizations that were considered "enemies," is being made by the staff of the Congressional Joint Committee on Internal Revenue Taxation.

The staff reported to the committee, at a closed meeting yesterday, that it had found no evidence that individuals on various lists of White House "enemies" had been audited because of their presence on such lists.

The committee's staff has, however, been unable to look thoroughly into I.R.S.'s treatment of politically active organizations, because staff members have not received clearance from the Federal Bureau of Investigation to look at all the I.R.S. files on such organizations.

Access to the I.R.S. files is presumed to require clearance because some information they contain has come from F.B.I. informers who are under-cover members of the various activist groups.

Clearance has not been refused to the committee staff members, committee sources said, but has simply not been granted so far. The request for clearance was first made to the F.B.I. in early October.

The fact that some individuals in the White House wanted Internal Revenue to revoke the tax-exempt status of some left-

ist organizations became known in July, from testimony before the Senate Watergate committee to John W. Dean 3d, former White House legal counsel.

Earlier this week, United States District Court Judge Charles R. Richey said that documents he has from White House files show that I.R.S. was subject to improper political influence when it denied tax-exempt status to the Center for Corporate Responsibility, a public-interest research group.

The documents that Judge Richey mentioned in his opinion have not been made public, although Judge Richey is seeking permission from the United States Court of Appeals for the District of Columbia to publish them.

Judge Richey's opinion granting tax-exempt status to the center was not based primarily on the documents the White House delivered to him, subject to his orders, however. There were other documents — and two tapes of Presidential conversations — that they failed to deliver, despite his order, and he said that that failure constituted a legal admission that improper pressure had been used.

The Dean testimony included several different memorandums to former commissioners of Internal Revenue instructing them to do something about tax-exempt organizations that were criticizing the Administration.

Mr. Dean also said he knew of one case in which an individual was ordered audited because he had displeased the White House.

The joint committee staff looked into the tax returns of all the individuals on several different lists of "enemies" compiled by members of the White House staff.

It did find that some of the "enemies" had been audited, but in all such cases found that there was a reasonable basis for such audits, the staff told the committee.

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