Weicker Says Nixon Used I.R.S. Records in Politics

By JAMES M. NAUGHTON

Special to The New York Times

WASHINGTON, April 8-Senator Lowell P. Weicker Jr., in a sequel to the Senate Watergate hearings, made public today documents showing that the White House had frequent access to confidential Internal Revenue Service files on political friends and foes of President Nixon

The Republican Senator from Connecticut told three Senate subcommittees holding joint hearings on government surveillance activities that "the I.R.S. was acting like a public lending library for the White House."

Reading from a thick stock of documents obtained last year by the Senate Watergate committee, of which he is a member, Mr. Weicker recited a number of new details about alleged White House improprieties. They included the following charges:

¶An Administration study group set up in mid-1969 to gather tax information on "activist organizations" collected files on some 10,000 taxpayers before the unit was disbanded last August.

¶John J. Caulfield, a former Treasury Department and White House official, gave John W. Dean 3d, the former White House counsel, information in 1971 on Internal Revenue Service audits of the Rev. Billy Graham, the evangelist, and John Wayne, the film star, two political supporters of Mr. Nixon.

¶A series of 1971 memos from Mr. Caulfield to Mr. Dean described preparations the I White House could undertake I Continued on Page 23, Column I

Continued From Page 1, Col. 7

to initiate "discreet I.R.S. audits" of Emilo De Antonio, the producer of a film—"Hill-house: A White Comedy" — Lampooning the President, and distributors of the movie. The memos also referred to possible release of "derogatory" Federal Burtau of Information files on Mr. De Antonio.

"Clearly this is not material that should be in the hands of anyone but the taxpayer and the I.R.S." Senator Weicker declared.

declared.

He testified for some two hours before the Judiciary Subcommittee on Administra-

tive Practice and Procedure, the Judiciary Subcommittee on Constitutional Rights and the Foreign Relations Subcommittee

on Surveillance.

Mr. Weicker, who said he had permission from the Wa-

had permission from the Watergate committee to release confidential material gathered by the Senate investigative panel last year, also disclosed new details of several matters that came to light during the televised Watergate hearings. He released a Dec. 30, 1971, memorandum from Charles W. Colson, then a White House special counsel, to Mr. Dean in which Mr. Colson described an appeal from former Senator George Smathers, Democrat of Florida, for Presidential intervention in a case pending before the United States Parole Board.

"The attached" - a partial transcript of a tape-recorded conversation between Mr. Smathers and Mr. Colson "Is much too hot for me to handle," the Colson memo asserted.

The memo suggested that some attention be given to the request, however, "in view of Smathers' decision to support the President" in the 1972 in the 1972 election campaign,

The memorandum and transcript referred to Calvin Kovens a former civic leader in Miami a former civic leader in Miami who was in a Federal prison in Florida in connection with an alleged loan kickback scheme involving the Teamsters' Union. The parole board had agreed to release Mr. Kovens, but the parole was not due to take effect for four months. months.

Senator Weicker also gave the subcommittees a list that purportedly summarized 54 undercover investigations made by Anthony T. Ulaseqicz, a former New York City policeman who testified at the

man who testified at the Watergate hearings that he had served as a private investigator for the White House. Among matters cited, without amplification, on the list were investigations into such diverse subjects as "allegations" that the President's nephew, Donald Nixon Jr., had been "involved in improper

conduct"; whether there were "any scandals or skeletons" in the backgrounds of Democratic Senators Edmund S. Muskie of Maine and Hubert H. Humphrey of Minnesota, and a check "on a comedian named Dixon who was doing imitations of the President."

The list also noted that Mr. Ulasewicz had attended a viewing of the De Antonio film and "had his pocket picked."

Senator Weicker said that he

was disclosing the files on Nixon Administration activities to provide an "in-depth exami-nation" of the misuse of Gov-

ernment agencies. He said that ernment agencies. He said that he was not attempting to "take away the philosophical mandate" of Mr. Nixon's 1972 relection but to demonstrate that control of Government agencies gave an incumbent President an unfair advantage in a political campaign.

The most serious of Mr. The most serious of Mr. Weicker's allegations, coming within a few days of the Internal Revenue Serice's assessment of \$432,787 in back taxes against Mr. Nixon, were toose involving supposed misuse of income tax files by the White House

A July 24, 1969, memorandum describing the creation of the study group on "activist" organizations said that it would examine tax records of "ideological, militant, subversive, radical or other" organizations. The memo warned, in part, that "we do not want the news media to be alerted to what we are attempting to do or how we are operating because the disclosure of such information might embarrass the Administration" or hinder inquiries by agencies or Congressional investigators.

In a telegram to Senator Weicker yesterday, Mr. Wayne, the actor, declared that he never had sought "I.R.S. favors" and that the only protection he needed was "from cheap politicans like you."

The Senator released the tele-

cheap politicans like you."

The Senator released the telegram today, along with his son reply, which said:

"Suggest your comments be directed to the White House, memorandum on your taxes will follow."

The memo to which Mr. Weicker referred was written in September, 1971. In it, Mr. Calulfield referred to a "sick

door" copy of an audit of Mr. Graham's taxes and promised to supply the White House with material on Mr. Wayne.

A subsequent memo listed the audit historicof a number of movie actors - including Richard Boone, Sammy Davis Jr. and Frank Sinatra—"whose economic condition is similar to that of John Wayne." The audit histories showed how much histories showed how much each of the actors had been assessed in back taxes and drew a comparison with a 1966 as-sessment of \$237,331 against