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**New Clash Seen as Ervin Seeks
I.R.S. Data on 'Militant' Groups**

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WASHINGTON, May 14 — Congress and the Nixon Administration appeared today to be headed for a new confrontation over the right of Congress to examine Government documents to determine whether there has been wrongdoing.

The latest collision pits Senator Sam J. Ervin Jr., Democrat of North Carolina, against the head of the Internal Revenue Service, who has refused to provide certain information about I.R.S. investigations of "militant and revolutionary" organizations to the Senate Subcommittee on Constitutional Rights.

Senator Ervin, who is chairman of the subcommittee as well as the Watergate commit-

tee, wrote members of the subcommittee today asking their support for his decision to issue a subpoena that would force the Internal Revenue Commissioner, Donald C. Alexander, to produce the documents the subcommittee wants.

Burke W. Willsey, assistant to Mr. Alexander, disclosed, when informed of Senator Ervin's action, that Mr. Alexander had only today decided to give the subcommittee one of the items it wants—a list of the names of the 8,000 politically active individuals and 3,000

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activist organizations on which the Internal Revenue Service has collected information.

Mr. Willsey added that, "as far as we are concerned, the only controversy here is over purely tax-administration records," which, the agency contends, it cannot disclose to a committee of Congress. The revenue service also cited the problem presented by classified information in the I.R.S. files that was supplied by other agencies, such as the Federal Bureau of Investigation.

Senator Ervin is seeking details of the activity of a special section of the revenue service, established in August, 1969, which was called the Activist Organizations Committee and later the Special Services Staff.

The existence of the special group was disclosed in 1972 and Internal Revenue officials have contended since that it had the legitimate purpose of tracking down persons and organizations that could be presumed to have a higher-than-average probability of evading taxes. Some, but by no means all, of the groups and individuals on which the revenue service was collecting information advocated refusal to pay taxes as a form of political protest.

Group's Scope Held Wide

In his letter to the other members of the Constitutional Rights subcommittee, Senator Ervin said that his staff's investigation "discloses that the Special Services Staff activities were in no way restricted to either violent individuals or to tax-resisting subjects but included a wide range of politically active and ordinary citizens across the political spectrum."

Internal memorandums and other information that the revenue service has already provided the subcommittee show that large amounts of information unrelated to the tax status of the organizations and individuals was collected by the Special Services Staff and passed on to other law-enforcement agencies.

There are, for example, numerous memorandums dealing with arrangements between the revenue service and the Internal Security Division of the Justice Department about exchanges of information.

There are also memorandums signed by various I.R.S. officials warning against premature placement on inactive status of the files of some individuals and organizations, "even though a tax liability is not evident."

Activist, Militant

In a thick volume of memorandums that the revenue service has given the subcommittee, there is only one document that mentions inquiries into right-wing organizations. That memorandum dated March 26, 1971, spoke of collection of information on "subversive organizations of all kinds—the New Left, the far right, the K.K.K., the J.D.L." The latter appear to be references to the Ku Klux Klan and the Jewish Defense League.

Elsewhere, the I.R.C. documents generally refer to "activist," "militant" or "revolutionary" organizations or, in a phrase that often recurs, "ideological, militant subversive, ra-

dical and similar type organizations."

There appears to have been no final report on the number or amount of tax delinquencies that were uncovered by the Special Services Staff in its four-year existence. Commissioner Alexander "dismantled" the group last August.

A report of June 1, 1972, when the Special Services staff was nearly three years old, showed, however, that 9,800 investigations thus far had resulted in referrals to field officers for further investigation of tax-law violations of only 182 cases.

Of the 182 referrals, tax investigations had been completed by the June, 1972, date on 103 cases. Of these, 52 were found to owe no additional tax and 51 were found to have additional tax liabilities totaling \$56,000.

No Senate Request Found

The files in the hands of the Ervin subcommittee fail to disclose any request from the Senate Special Committee on Investigations that the revenue service create a special investigative group dealing with radical organizations. That is what Mr. Alexander's predecessors maintained.

The files also contain no new information supporting charges that the investigative group was started at the insistence of President Nixon personally.

Memorandums that were placed in the record of the Watergate committee by John W. Dean 30, former White House counsel, indicated that this might be the case. A former member of the White House staff, Tom Charles Huston, signed a memorandum placing the original request for creation of such a group on July 1, 1969, five weeks before it was formally organized.

A later memorandum from Mr. Houston said that "the President indicated a desire for I.R.S. to move against leftist organizations taking advantage of tax shelters." He complained that the tax agency had not responded.

Commissioner Alexander's refusal to give the Ervin subcommittee some of the information it wants is based on the contention that all the files are tax files and that the law prohibits their being given to Senator Ervin's subcommittee. Congressional committees dealing with tax matters are allowed to see tax returns, as are some other Congressional committees, under certain specified procedures.

Senator Ervin's letters said that it was his position that the files in question "are expressly not tax related." ("He declared:") It is clear to me that the subcommittee cannot be refused this nontax information on the basis of the I.R.S. nondisclosure statute and regulations. The nontax surveillance function performed by the Special Services Staff is obvious from the I.R.S.'s own records."