

Campaign Unit Charges White

By William Claiborne
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The Fair Campaign Practices Committee has filed an appeal with the Internal Revenue Service seeking the release of documents that it claims will prove that the proposed revocation of the committee's tax exempt status was based on political pressure from the White House.

Refusal by the IRS to release the documents so far, according to committee director Samuel J. Archibald, demonstrates that the IRS "was responding to White House pres-

ures to attack a tax-exempt organization which is trying to prevent dirty politics."

Archibald said that if the committee does not receive the documents, it will sue the IRS under the Freedom of Information Act.

The documents sought by the committee include a "sensitive case report" which, Archibald said, the IRS has admitted is on file.

"Public access to the sensitive case report . . . will show whether the IRS denial of political pressures is valid," Archibald said in a letter to IRS

Commissioner Donald Alexander.

The non-partisan committee—which routinely monitors congressional, gubernatorial and presidential elections and investigates charges of unfair campaign tactics—complained last November that an IRS audit and subsequent proposed revocation of its tax-exempt status might have been retribution for committee disclosures of Republican tactics. The IRS indicated its intention to lift the tax-free status, pending appeals.

In 1971 the committee dis-

closed that Republicans had financed a series of 11th-hour campaign newspaper advertisements denouncing eight Democratic senatorial candidates as "extremists" and "radicals."

Sources said then that the ads were prepared by a secret campaign committee operating under the aegis of the White House.

Charles P. Taft, chairman of the Fair Campaign Practices Committee, said the tax ruling has jeopardized the existence of the 19-year-old committee, whose \$40,000 annual budget

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is supported by private contributions and foundation grants.

Archibald observed that IRS manuals instruct tax agents to prepare sensitive case reports in all cases which, "if they become known, would be of considerable public interest, resulting in inquiries or criticism directed at the national (IRS) office, particularly by the mass media or members of Congress."

Another IRS manual supplement obtained by The Washington Post from another source advises tax agents pre-

paring sensitive case files that:

"It is important they (top IRS officials) know in advance about actions in cases which may create problems. The potential problem areas go beyond technical questions to procedural, policy and public relations matters."

The committee also is seeking access to an IRS chronology of its tax case, which Archibald said includes details of the initiation of the audit and evidence of any "urgent development" in the case.

Archibald observed in his

letter to Alexander that the Senate Watergate committee uncovered a memo from former White House counsel John W. Dean III to presidential chief of staff H. R. (Bob) Haldeman suggesting that the IRS be made more politically responsive, including convincing the service to crack down on certain tax-exempt organizations.

The IRS has said that it regarded the committee's release of information about a candidate's campaign practices to be, in effect, a state-

ment in behalf of the candidate's opponent.

Therefore, the IRS ruled, "such activity brings (the committee) within the definition of an 'action' organization," resulting in loss of tax-free status.

In response to Archibald's letter, an IRS spokesman said yesterday, "There is no truth to such an allegation. The committee was selected for audit in accordance with our normal procedure for examining all tax-exempt organizations."