

I.R.S. KEPT WATCH ON 'SUBVERSIVES'

NOV 18 1974

Nader, Suit Exposes a List Including Church Council, A.D.A. and Urban League
NYTimes

By EILEEN SHANAHAN
Special to The New York Times

WASHINGTON, Nov. 17—An investigative group within the Internal Revenue Service, set up by the Nixon Administration, included on a list of 99 "ideological, militant, subversive and radical organizations" the Americans for Democratic Action, the Urban League and the National Council of Churches.

Documents made public today by Ralph Nader's Tax Reform Research Group, consisting of 41 I.R.S. memorandums, letters and orders, were obtained from the I.R.S. following the filing of a lawsuit by the Nader group under the Freedom of Information Act.

The documents showed that the first steps toward creation of the surveillance group were taken on July 2, 1969, one day after a White House aide, Tom

Continued on Page 20, Column 1

Continued From Page 1, Col. 5

Charles Huston, told a top Internal Revenue official that President Nixon wanted the agency "to move against leftist organizations."

Revenue officials previously contended that the group was created in August, 1969, in response to a request from the Senate Special Committee on Investigations.

Randolph W. Thrower, who was Commissioner of Internal Revenue when the surveillance group was created, said today in a telephone interview from Atlanta that he knew little of the details of the operations of the group, first known as the Activist Organization Committee and later as the Special Services Staff.

Thus, he said, he could not explain why organizations such as A.D.A., the Urban League and the Council of Churches were among the groups on which Internal Revenue headquarters ordered field offices to gather intelligence.

The Internal Revenue documents refer to the organizations to be watched in such terms as "subversive organizations of all

kinds," and "militant and revolutionary" organizations. A phrase that recurs often describes them as "ideological, militant, subversive, radical and similar type organizations."

Among the many groups on the lists sent to the field offices that do not appear to meet these definitions are Protestants and other Americans United for Separation of Church and State, the John Birch Society, the Unitarian Society, the Fund for the Republic and the Congress of Racial Equality.

Dismantled by Alexander

Mr. Thrower said that the activist organizations committee was created "in response to the insistence of Congress that we give more attention to the examination of organizations that were charged by many with abusing their tax-exempt status." He said he did not remember who had made any such allegations against any particular organization.

The special services staff was ordered dismantled in August, 1973, by the present Internal Revenue Commissioner, Donald C. Alexander, after details of its operations came to

light in the Senate Watergate hearings. Mr. Alexander said then that his agency would henceforth confine any investigations to "tax resistance organizations and those individuals who publicly advocate noncompliance with the tax laws."

The I.R.S. documents made available by the Tax Reform Research Group showed that the special services staff and its predecessor group had compiled files on 2,873 organizations and 8,585 individuals.

Of these, 78 per cent or 2,201 organization files and 6,703 individual files were found to have "no apparent revenue significance or potential," according to a final report on the dismantling of the staff, dated Nov. 5, 1973.

Internal Revenue has refused to provide information to the tax group concerning the disposition of the files that were found to contain no information relating to possible evasion of the tax laws. The other files have been turned over to other sections of the agency.

'Tax Resisters' Watched

No final report of the tax delinquencies uncovered by the Special Service Staff or its predecessor appears to have been made. A report dated June 1, 1972, when the special unit had been in operation for almost three years, showed that it had referred 182 cases to field offices for collection of possible tax delinquencies and that the delinquencies assessed in 51 of these cases totaled \$56,000.

I.R.S. is continuing to collect information on organizations and individuals that advocate "tax resistance," the documents

showed, and is continuing liaison for this purpose with the Federal Bureau of Investigation, Congressional committees and "outside sources." The last named "would include use of covert operations to uncover possible resisters," according to a memorandum from the groups assigned to dismantle the special staff.

Exactly what information I.R.S. was getting from Congressional committees is not clear from the available documents. One document showed, however, that in October, 1969, the acting I.R.S. commissioner, William H. Smith, asked that several persons who worked for the Activist Organizations Committee be allowed to inspect "files regarding the Ford Foundation" that were in the hands of the House Subcommittee on Foundations.

Groups on Surveillance List

WASHINGTON, Nov. 17 (AP)—Following is the list of 99 organizations investigated by an Internal Revenue Service special group as made public today:

- | | |
|--|---|
| The Student Nonviolent coordinating Committee of Atlanta | Institute for American Democracy Inc. |
| The Student Voice Inc. of Atlanta | Institute for the Study of Black Unity |
| The Sojourner Motor Fleet Inc. of Atlanta | International Workers Order |
| The Southern Education and Research Institute Inc., Atlanta | Interreligious Foundation for Community Organization Inc. |
| The Congress of Racial Equality, New York | John Birch Society |
| The Students for a Democratic Society, Chicago | Life Line Foundations Inc. |
| The Black Panther Party, Oakland, Calif. | Malcolm X Society |
| The Revolutionary Action Movement, Philadelphia | The Medgar Evers Rifle Club |
| The Deacons for Defense and Justice, Jonesboro, La. | Militant Labor Forum |
| The Nation of Islam, Chicago | Monroe Defense Committee |
| The Afro Research Institute Inc., New York | Muslim Mosque Inc. |
| The Southern Conference Education Fund, Louisville, Ky. | National Council of Churches of Christ |
| The Progressive Labor Party, New York | National Student Association formerly U.S. National Student Association |
| Rosen Publishing Co., New York | Operation Breakthrough |
| Tri-Line Offset Co. Inc., New York | Organizations of Afro-American United Inc. |
| The Medical Committee for Human Rights, New York, Chicago, Cambridge, Mass., and Selma, Ala. | Patriotic Party |
| The Fund for Education and Legal Defense, New York | The Peace Foundation |
| The Minutemen, Narbonne, Mo. | Protestants and Other Americans United for Separation of Church and State |
| The American Nazi Party, Arlington, Va. | Louis M. Rabinowitz Foundation |
| The United Klans of America Inc., Tuscaloosa, Ala. | Republic of New Africa |
| The White Knights of the KKK, Laurel, Miss. | Senegalese |
| The National States Rights Party, Savannah, Ga. | Socialist Workers party |
| Afro-American Set | Soldiers of the Cross |
| Allied War Prisoners Rescue Mission | Southern Student Organizing Committee |
| Americans for Democratic Action | Unitarian Society |
| Americans for Freedom | United Black Community Organization |
| Black Brotherhood | Urban League |
| Black Turks | W. E. B. DuBois Clubs |
| Black United Strategists | Workers World party |
| Black United Youths | The Young Socialist Alliance |
| Breakthrough | Afro-American Industries Inc. |
| Christian Beacon Inc. | Black Economic Development Conference |
| Christian Echoes Ministry Inc. | Black People's Unit Movement |
| Church League of America | Black Student Union |
| Citywide Citizens Action Committee | Black United Front |
| Civilian Resistance Command | Brown Berets |
| Commandos I | California Migrant Industry |
| Communist party | Camden Christian Center |
| Communist party Youth Club | Foundation for Community Development |
| Congress of Freedom | FORCE |
| Conservative Vice-Lords Inc. | Founding Church of Scientology |
| Dayton Alliance for Racial Equality | Garfield Organization |
| Fair Play for Cuba Committee | Har-You |
| Free Corps | Hope Development Inc. |
| Free Speech Movement | Los Angeles Black Congress |
| Fund for the Republic Inc. | Moving the Movement Fund |
| Group for Advanced Leadership | New Left Movement |
| | Police Malpractice Complaint Center |
| | United Black Brotherhood |
| | United States Committee to Aid the National Liberation Front of South Vietnam |
| | U.S. Inc., "United Slaves Inc." |
| | Welfare Rights Organization |