

APR 4 1965

ON THE RIGHT:**Tax Crackdown:
Is Left Exempt?**

By WILLIAM F. BUCKLEY, JR.

H. L. HUNT, most easily identifiable as the richest man in the world, has "lost his tax exemption," as they say. Specifically, a gift to his pet activity, Life Line Inc., can no longer be listed as tax deductible by the donor, which means Hunt will have to use after-tax dollars instead of pretax dollars, and the latter, in his case, are nine times as plentiful.

The Internal Revenue Service has ruled that Life Line does not qualify as an educational and non-partisan activity. Why? Because, IRS contends, Life Line's radio broadcasts—that is what it specializes in—are tendentious, and the typical listener "gets" the message: vote for this guy, against that measure; back this policy, oppose the other.

Internal Revenue has been engaged over a considerable period in cracking down on such organizations as are not in fact "educational" in the sense that to be "educational" requires nonpartisanship. Several months ago, a spokesman of IRS was quoted in the press as saying: "We've done a good job of weeding out the left wing organizations, now we're going to clean up on the right wing organizations." And there followed a list of suspect right wing organizations among which, sure enough, was H. L. Hunt's Life Line on which the axe has now officially fallen.

I called on IRS at the time and asked politely for a list of the left wing organizations that had been weeded out of the tax exempt list. I was politely informed that records of such a character are not maintained (that's PR for are "not made generally available"); that however I was perfectly free to take the current issue of listings of tax-exempt foundations, compare it with the listing of any previous year, and draw my own conclusions. I thanked the gentleman kindly (and he was, do not misunderstand me, the soul of courtesy), turned the assignment over to a colleague—who advised me that inasmuch as there are over 60,000 listings in the current volume, any cross check would require several hundred hours of research.

In other words, it isn't easy to tell, by citing comprehensive figures, whether Internal Revenue is applying standards of strictness against the right which it is not applying against the left. One is driven to look at individual organizations and wonder out loud why IRS hasn't done something about them.



BUCKLEY

FOR INSTANCE that great fiasco of 1964, the National Council for Civic Responsibility, whose principal accomplishment, it appears in retrospect, was to make a public ass out of its chairman, Dr. Arthur Larson. The NCCR was founded splashily last summer to make war against the radical right wing. Two things about it soon became plain: that it was a partisan organization being run not by its flossy public names, but by insiders, and that it sought to have a direct influence on the national election by suggesting that Goldwater was a creature of the kooks.

Sure enough, although the Committee had pledged itself to labor on and on, for years and years until the last American who wants to impeach Earl Warren is driven from the American Temple, it quietly folded up in January, Lyndon Johnson having been safely tucked into the White House. Meanwhile, it was sustained by an anti-right wing front called the Public Affairs Institute, which, what do you know, is tax exempt. And who should have given the money to Public Affairs with which to pay for Larson's political committee? The Democratic National Committee's Book Fund, it transpires.

Not only are there tax irregularities here, there is a little lawbreaking to boot, which is a sublime bit of gratuitous irony when you consider that Dr. Arthur Larson is head of the World Rule & Law Center at North Carolina, which spends its days hammering out grandiose international codes for all men to live by; all of which, one would think, would make Arthur Larson ex-officio the world's most law abiding man.

When will we have an investigation of the Public Affairs Institute, which is prohibited by law from engaging in partisan political activities, but receives money from the Democratic Party? There are others that come to mind, for instance the American Committee for the United Nations, which pleads for the admission of Red China into the UN on tax-exempt dough, even while the Committee of One Million Against the Admission of Red China is denied tax deductibility. A congressional committee should look into the question.

Who knows, maybe there will be enough money left in Congress, after we restore Appalachia and land on the moon, to check the 60,000 names in the current directory against the names in a previous directory, and tell us who ever lost a tax exemption for dabbling in left politics?

(Distributed by The George Matthew Adams Service, Inc.)