

Los Angeles Times

Wednesday, November 11, 1987

★ Wednesday, November 11, 1987 / Part I 3

Scientologists Lose Bid for IRS Records

By DAVID G. SAVAGE, *Times Staff Writer*

WASHINGTON—The Supreme Court, rejecting an appeal filed by the Church of Scientology of California to obtain government tax records, ruled Tuesday that the public has no right to get information kept by the Internal Revenue Service.

The tax agency "has no duty under the Freedom of Information Act" to disclose internal records, even if names and other confidential information could be easily deleted, Chief Justice William H. Rehnquist said.

Civil rights attorneys denounced the unanimous decision, saying the ruling will make it virtually impossible for outsiders to monitor IRS activities because it gives the agency a free hand to turn down requests for information. The ruling also marks another court reversal for the church, which has carried on a protracted legal struggle with a host of government agen-

cies.

"This ruling essentially immunizes the IRS from public scrutiny," said David Vladeck, a lawyer with the Public Citizen Litigation Group, which filed a friend-of-the-court brief in the case. "Ironically, this is the one agency that every American deals with annually. What the court has done today is erect an insurmountable obstacle to obtaining IRS records."

At issue here was a conflict between two laws: the Internal Revenue Code, which says tax "returns and return information shall be confidential," and the Freedom of Information Act, which gives citizens the right to seek government records that are not secret or confidential.

Believing that they had been harassed by the IRS, church officials in 1980 requested "copies of all records, correspondence or any form of information relating

to . . . the Church of Scientology" and its founder, L. Ron Hubbard.

The IRS did not respond, and the church filed suit, citing a 1976 congressional amendment that said the public may have access to "data in a form which cannot be associated with, or otherwise identify . . . a particular taxpayer." Two lower courts sided with the IRS, concluding that it should not be required to go to great lengths to supply such information.

The key question for the high court was whether the IRS should be required to disclose the records after deleting names of taxpayers or if it could refuse to disclose any of the records because names appear on them.

In his opinion for the court, Rehnquist said the 1976 amendment did not appear to have an "expansive purpose" of giving the public more right to seek internal informa-

tion.

"We thus hold that, as with a [tax] return itself, removal of identification from return information would not deprive it of protection" from disclosure, Rehnquist said for the 6-0 majority in *Church of Scientology of California vs. IRS*, 86-472. Two justices—William J. Brennan Jr. and Antonin Scalia, who handled the case in a lower court—took no part in the case.

Eric Lieberman, a New York attorney who represented the church, said the ruling gives "no recourse" to citizens who believe they have been harassed by the IRS.

"Church officials believe they were put on the 'enemies list' by the Nixon Administration and they were harassed for political reasons. This decision says the IRS doesn't have to disclose anything about that episode," Lieberman said.