

Tax-Exempt Litigation: IRS Rescinds

The Internal Revenue Service announced on 12 November that it would again issue tax exemptions, under a new set of guidelines, to organizations that litigate in the public interest. The announcement of the new guidelines, which impose few restrictions, ends an investigation launched by IRS on 9 October that had aroused strong opposition from conservation, consumer, and several other interests (*Science*, 13 November).

IRS Commissioner Randolph W. Thrower said that he knew of no organization now engaging in public interest litigation which could not easily conform to the new guidelines. These guidelines primarily insure that tax-exempt litigation does not benefit private interests, and they bear little resemblance to the areas of concern which IRS had specified upon undertaking the investigation. Thrower admitted that IRS never should have considered whether individual lawsuits were in the public interest, an issue that generated some of the strongest opposition.

William Butler, counsel for the Environmental Defense Fund, called the IRS action "total capitulation," while representatives of several groups affected by the decision agreed that IRS had backed down under pressure.—R.J.B.

Many Chinese at the ministerial level have Ph.D.'s from American institutions. And this is one reason, perhaps, why Billings says politics creates "no problems because that's the way technical people are."

As an American official overseas, Billings works from an almost unique position of strength. He was picked by the White House and maintains a tie with the Office of Science and Technology in the Executive Office of the President. Under the new Administration his activities fit neatly into the Nixon Doctrine's formula of using American expertise and foreign partner's resources in cooperative development efforts. In Taiwan Billings apparently has good relations with the ambassador and a post on the JCRR which gives him a functional tie with Chinese officials.

His background in industry gives him experience with management and with large-scale problem solving which few academics could match. And Billings has taken care to maintain his wide contacts by taking trips back to the United States every 5 or 6 months.

There is, of course, a more personal quotient. Billings is a man of intimidating energy. When he is in Washington, he runs on a heavy schedule and the interview for this article was conducted in fragments in taxis, across a luncheon table, along the State Department's long corridors, and in the anteroom of a health unit where Billings was sum-

moned for a yellow fever shot. It is the kind of energy that has taken him several times to Quemoy, the offshore island that was for a long time a target in a Communist-Chinese shooting gallery, and to the Pescadores islands to see a prawn breeding project. In Taipei Billings is tutored in Chinese for 1½ hours daily but denigrates his linguistic ability. All in all, for competence and self-deprecation Billings meets the standards of the most demanding mandarin.

By March, Billings will have to decide whether he wishes to extend his 3 years on Taiwan to a fourth year. His work there seems to have reversed the usual experience of foreign aid where large investments often bring small returns, and he is decidedly persona grata in Taiwan's top government circles.

The Billings experiment in Taiwan is accounted a success, and so in a similar set of circumstances we are likely to see an attempt at replicating it.

—JOHN WALSH

RECENT DEATHS

Benjamin Boss, 90; retired director, Dudley Observatory, Albany, N.Y.; 17 October.

Lester O. Gilmore, 60; associate chairman, dairy science department, Ohio Agricultural Research and Development Center; 21 August.

Lawrence W. Hanlon, 55; associate

dean, Cornell University Medical College; 25 September.

Heinz Hartman, 75; former president, International Psychoanalytic Association; 17 May.

Everett E. Hawkins, 64; professor of economics and sociology, University of Wisconsin; 31 August.

Samuel Hemley, 72; professor emeritus of orthodontics, New York University; 29 August.

Prynce Hopkins, 85; former professor of psychology, Claremont College; 16 August.

John H. Hoyt, 41; associate professor of geology, University of Georgia Marine Institute; 6 September.

Darrell S. Hughes, 66; professor of physics, University of Texas, Austin; 10 September.

Howard E. Jensen, 81; former chairman, sociology and anthropology, Duke University; 26 August.

Joseph M. Keller, 59; professor of physics, Iowa State University; 13 October.

Paul Kimmelstiel, 70; professor of pathology, University of Oklahoma Medical Center; 7 October.

Joseph S. Landa, 78; professor of prosthodontics and cleft-palate rehabilitation, New York University; 3 September.

Rema Lapouse, 55; professor of psychiatry and community and preventive medicine, New York Medical College; 23 August.

James W. Laurie, 67; former president, Trinity University; 9 September.

Reba S. Mosby, 61; professor of sociology, Harris Teachers College; 25 August.

Siemon W. Muller, 70; professor emeritus of geology, Stanford University; 9 September.

Herman Nunberg, 86; member of the Vienna Psychoanalytic Society; 20 May.

Anthony Payne, 59; assistant director-general, World Health Organization and former chairman, epidemiology and public health department, Yale University; 14 October.

Russell Potter, 76; director of the former Institute of Arts and Sciences, Columbia University; 6 October.

Doran S. Thorn, 76; former professor of operative dentistry and director of clinics, Georgetown University; 19 September.

Erratum: On page 516 (30 October), Jerome B. Wiesner, provost of M.I.T., was erroneously reported as being present at a meeting of labor leaders and academics at Harvard on 16 October. Although invited, Wiesner declined to attend the meeting and is not a member of the continuing group.