

cated in Washington, D.C., the letter from the IRS district office in Baltimore found fault with the society's practice of setting nonmember subscription rates for ACS publications higher than for members. IRS claims that this results in benefits for members which violate provisions prohibiting net earnings from benefiting any shareholder or individual.

The letter also included a charge, representing a fallback position in case the recommendation for revocation was not upheld, that ACS accounting practices on allocation of membership dues violate IRS regulations.

In varying degrees, the organizations are all gun-shy about airing their troubles with IRS. The AIP, notably, declines to discuss details of its exchanges with IRS.

The general thrust of the IRS case against the four organizations tapped for reclassification seems to be that the activities of the groups benefit their members rather than the public at large as required under the relevant section of the tax law. Some of the IRS criticism is directed at such activities as placement services for members, group insurance, and, in the case of at least one of the organizations, at selling jewelry such as society tie tacks and lapel buttons.

#### Unrelated Business Activities

Nonprofit organizations not infrequently in the past have been called to account by IRS for overstepping legal lines in "unrelated business activities," but the complaints this time appear to have a broadened base. Several of the organizations say that the IRS charged that their publications did not meet the requirements of the law since they serve a specialized audience rather than the public at large, which is deemed to be proper audience if an organization is to qualify for 501(c)(3) status. In the past it has been assumed that by generally promoting science or engineering, professional societies were meeting the intent of the law. The dispute, therefore, could conceivably lead to a major reopening of the question of congressional intentions in legislating tax exemptions for nonprofits.

Should the IRS view ultimately prevail, the effect on scientific and engineering societies would obviously be substantial. None of the organizations involved here made estimates of costs, but in the case of the organizations threatened with revocation, the implications are grave. Loss of nonprofit status, for example, would entail a loss of eligibility to use the special postage rates enjoyed by nonprofits in mailing journals and other publications. This could mean a dou-

bling of postage costs and cause serious problems for the organization's publications programs.

The reason for the IRS move against the nonprofits remains a matter for speculation. IRS itself has a rule against commenting on cases in progress. It is noted however, that five of the six organizations affected—all but the ACS—are in the New York IRS district and all of these cases are said to have originated with one agent.

It has been evident for several years that nonprofit organizations were getting closer scrutiny by the IRS. It began in the 1960's when some private foundations attracted the attention of Congress when individuals abused the foundations' tax-exempt status for financial gain. More recently the foundations raised the ire of Congress by support of controversial social action projects. And then the lobbying activities of nonprofits became an issue (*Science*, 1 April 1977).

It is seen as directly relevant to the present actions that Congress in 1974 established a separate IRS office to monitor tax-exempt organizations and increased funding and manpower for the activity. IRS figures show that the number of changes in classification in the tax exempt category rose from 212 in 1975 to 278 in 1976 and to 329 in 1977. These figures are not broken down in a way that reveals how many 501(c)(3) organizations were affected in these years—there are some 19 categories of tax-exempt organizations. Beginning with last year however, the IRS made such statistical distinctions and its data show 36 revocations and six reclassifications of 501(c)(3) groups.

There can be little question that activity on the tax front has picked up for nonprofits. One recent example. An IRS ruling on 1 May, which prevented nonprofits from publicizing the views of public officials, was cancelled on 2 July after protests by organizations like the League of Women Voters, which conduct nonpartisan voter information and education programs, and after warnings from Capitol Hill that the IRS ruling would be investigated.

Should the actions against the six organizations be attributed to the zeal for collecting taxes on the part of an IRS contingent just hitting its stride? Or is IRS in the process of revising the ground rules for the activities of scientific and engineering professional societies in ways which will basically alter the fashion in which they have operated and believed that Congress intended them to. The results of the current cases should offer a strong indication.—JOHN WALSH

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## RECENT DEATHS

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**G. Harvey Cameron**, 75; professor emeritus of physics, Hamilton College; 24 December.

**Charles L. Darby**, 52; professor of psychology, University of Georgia; 20 December.

**Earl P. Guth**, 73; professor emeritus of pharmacy, Ohio State University; 19 December.

**Hsueh J. Li**, 36; professor of molecular biology, State University of New York, Buffalo; 18 January.

**Albert J. P. McCarthy**, 60; former assistant professor of geography, St. Louis University; 26 January.

**John W. Magladery**, 66; former chairman of neurology, Johns Hopkins University; 27 December.

**Maud W. Makemson**, 86; retired head of astronomy, Vassar College; 25 December.

**Albert T. Poffenberger**, 92; former chairman of psychology, Columbia University; 24 December.

**Edward Sampson**, 86; professor emeritus of geology, Princeton University; 23 January.

**Albert F. Schersten**, 88; professor emeritus of sociology, Augustana College; 20 December.

**Bernard Shore**, 49; senior biophysicist, Lawrence Livermore Laboratory; 16 January.

**LeVerne F. Snoxell**, 63; professor of psychology, University of Minnesota; 24 December.

**Walter R. Talbot, Sr.**, 68; former chairman of mathematics, Morgan State University; 26 December.

**David Tyler**, 72; professor emeritus of medicine, University of South Florida; 15 December.

**Ruth O. S. Wallis**, 82; former professor of anthropology, Annhurst College; 21 January.

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*Erratum:* In the report by W. N. Fishbein, V. W. Armbrustmacher, and J. L. Griffin, "Myoadenylate deaminase deficiency: A new disease of muscle" (5 May, p. 546), the unit in Table 2 should be "Enzyme (nmole/min) per milligram of protein."

*Erratum:* In the heading of the review of *Genie: A Psycholinguistic Study of a Modern-Day "Wild Child"* (12 May, p. 649), the price of the book was given incorrectly as \$27.50; the correct price is \$17.50.

*Erratum:* In the report by T. H. Jukes [198, 319 (1977)], the ICU for threonine should be replaced by IGU; also CGU for arginine should be replaced by CCU; the latter error was pointed out by M. Hasegawa, Institute of Mathematical Statistics, Tokyo.

*Erratum:* In the report by L. D. Fetcher and Z. Annau [197, 680 (1977)], the values for whole brain dopamine levels in 1-day-old rats were given as  $5.47 \pm 1.62$  and  $3.01 \pm 0.81$   $\mu\text{g/g}$  (wet weight) in air and CO subjects injected with L-dopa. The correct values are  $5.47 \pm 0.38$  and  $3.01 \pm 0.20$   $\mu\text{g/g}$ . The difference between the groups is significant at  $P < .01$  as reported.