

Foundation Library Center still photocopying tax records of the foundations at the IRS headquarters, Mr. Cohen?

Mr. COHEN. Yes, sir.

Mr. PATMAN. It is true that the IRS has not been charging the foundation for photocopying these records?

Mr. COHEN. No, sir; we are charging them.

Mr. PATMAN. You are charging them?

Mr. COHEN. They are using their own equipment, but we charge them for whatever our people must do.

Mr. PATMAN. How much do you charge them?

Mr. COHEN. I have forgotten the amount. It was worked out.

Mr. PATMAN. Put the amount in the record when you look over your transcript.

Mr. COHEN. I think Mr. Harding testified to this. I doubt if the amount has changed since that time. I will verify it.

Mr. PATMAN. It was 10 cents a page in 1964.

Mr. COHEN. I believe it is still the same.

(The information follows:)

In 1963, under revised regulations designed to give greater public access to information reported by tax exempt organizations, the Internal Revenue Service agreed to permit the Foundation Library Center to copy, on a continuing basis, the public record portions of annual returns filed by foundations. Copying was to be performed by Library Center personnel using supplies and equipment procured and paid for by the Center, which also would reimburse IRS for incidental expenses at the rate of \$0.02 per reproduction per page. This agreement remains currently in effect.

Mr. PATMAN. In mentioning the American Medical Association you did not elaborate and I want to point out that the American Banking Association is the biggest lobby in Washington or in the United States. They are a hundred years old and they have lots of knowledge about how to get things done. They are usually successful.

Mr. COHEN. They are not exempt under section 501(c)(3).

Mr. PATMAN. But, do they not have a foundation?

Mr. COHEN. I am not sure, sir.

Mr. PATMAN. You might look into that. I have a feeling that the funds somehow or another get over from the foundation to the lobbying activities, and if you will take a close look at it I will appreciate it very much.

The exemption applications subsequent to 1948 and the public portions of the foundation tax returns, the form 990-A, are open to public inspection at the IRS district offices as well as Washington, is that correct?

Mr. COHEN. Yes, sir.

Mr. PATMAN. That is public inspection?

Mr. COHEN. Yes, sir.

Mr. PATMAN. At either here in your office or in the district offices?

Mr. COHEN. Yes.

Mr. PATMAN. Open for public inspection?

Mr. COHEN. Yes, sir.

Mr. PATMAN. I am going to hand you a copy of a form letter which was received by Mr. Byron E. Calame, a member of the staff of the Wall Street Journal in Los Angeles, Calif. Then I shall read it to you and ask you whether this is in accord with the IRS policy of public inspection of exemption applications.