

IRS Resisting Bid For Nixon Tax Data

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The House Judiciary Committee's request for the Internal Revenue Service audit of President Nixon's tax returns has met with Treasury Department resistance, committee Chairman Peter W. Rodino Jr. (D-N.J.) said yesterday.

The Treasury, citing federal tax law restrictions designed to protect taxpayer privacy, has said it lacks legal authority to comply with the committee request.

The committee, saying it needs the IRS record for its impeachment inquiry, contends that the congressional power of impeachment is a constitutional exception to any secrecy provided by existing law.

Treasury Secretary William E. Simon said yesterday he has asked for a legal opinion from Attorney General William B. Saxbe before giving the committee a final response. The Justice Department said the opinion would be issued within a few days.

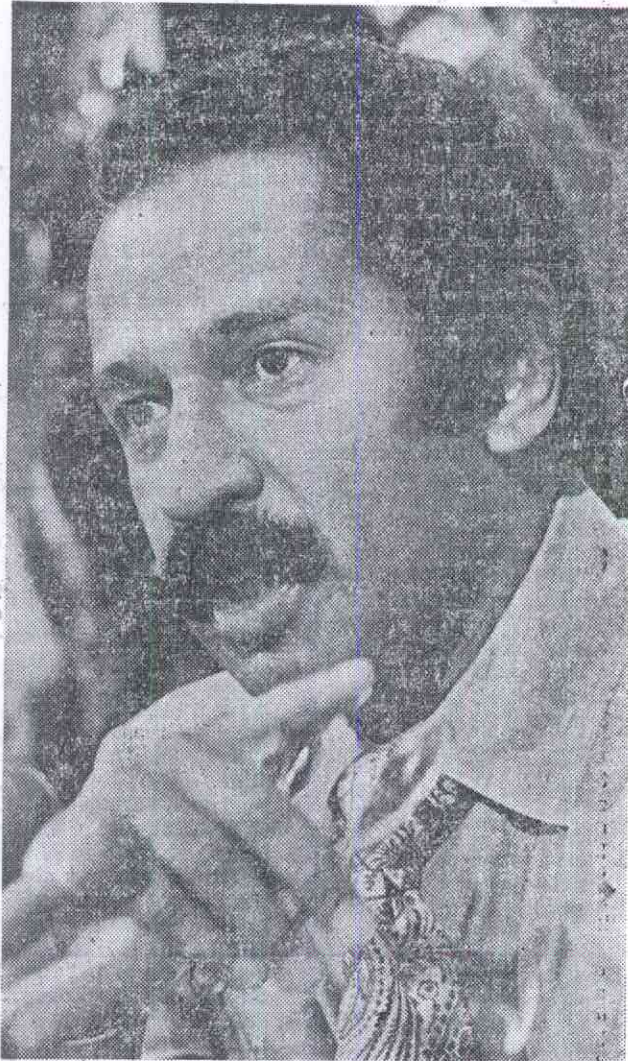
According to an IRS spokesman, the basic issue is whether the committee's constitutional authority is superior to "the specific statutory prohibition over disclosure of tax return information."

Under the Internal Revenue Code it is a crime to divulge tax return information. The code makes an exception for certain congressional committees but it does not include the Judiciary Committee.

Rodino said a final refusal by the Treasury Department might force the committee to seek further authority from the full House of Representatives.

A committee member, Rep. John Conyers (D-Mich.), went further. "We may have to go to court," he told United Press International. The committee has indicated previously that it has no desire to test its impeachment powers in any court.

Conyers added that he will



By Margaret Thomas—The Washington Post

REP. JOHN CONYERS
... warns of court fight

renew his bid next week for a contempt citation against President Nixon.

Although President Nixon has contended that the House's impeachment inquiry powers must yield to constitutional separation of powers and the need for the Chief Executive to operate without interference, there has been no Justice Department pronouncement on the subject. In February Saxbe released a massive collection of department working papers on impeachment but the papers did not include a discussion of the committee's right to compel the release of evidence.

Mr. Nixon's income taxes are part of the committee's investigation of numerous potential impeachable offenses. Both the IRS and the Joint Committee on Internal Revenue Taxation have said Mr. Nixon underpaid his 1969-1972 taxes by more than \$432,000.

The IRS said it did not find fraud on Mr. Nixon's part in the preparation of the tax returns and refused to say whether any negligence was involved. The joint committee avoided the fraud question and left it to the Judiciary Committee.

Any taxpayer can waive his privacy rights by simply disclosing his tax returns. But lawyers on Capitol Hill and in the Justice Department said it was far from clear that the President could order the disclosure of the IRS investigative records.

At the White House yesterday, deputy press secretary Gerald L. Warren indicated that Mr. Nixon was not likely to waive his privacy rights.