

America's Shame

When the story of the rise and fall of Richard M. Nixon is written, the most painful chapter of all will be the one recounting how the President was forced to humble himself to the extent of revealing his private finances.

The collapse of "executive privilege" as a defense in the matter of the Watergate tapes and other White House documents was bad enough. But it was a setback not so much to the President as to the "presidency," with which Richard Nixon had so uniquely identified his own interests.

The publication of his income tax returns was a profoundly personal humiliation.

It was a humiliation, not because it means that Richard Nixon has less right to privacy than other Americans—though there is certainly merit in the argument that every elected or appointed high official on both a national and state level should as a matter of course, and of morality, make public his income tax return each year.

It was a humiliation because circumstances—or his "enemies," if you will—forced Mr. Nixon to waive his right to privacy. To make matters worse, the disclosure has had just the opposite effect than the hoped-for one of allaying public concern over the President's honesty.

The average person is not interested in the intricacies and convolutions of the President's Form 1040; he has enough trouble making out his own return. All he sees is a total income in six figures and a total tax paid in three figures. All that impresses him is that during the first four years of his term, the President paid an income tax at an effective rate of only 1 per cent.

It matters not one whit that it was apparently legal, or "technically defensible," as some tax experts

have put it. It makes no difference to point out that the President, by taking advantage of every benefit and deduction, was only using a sharp razor the same as any sensible person.

The President of the United States is just not supposed to do what "everybody does." Or at least not do it so monumentally well.

"I have proceeded in a manner I thought both prudent and in the best interest of my family," said Mr. Nixon in his statement accompanying the release of his financial report.

Mr. Nixon's "prudence" has made him a millionaire since his election in 1968 and taken him and his family a long way from the respectable Republican cloth coat days of 1952.

No one begrudges him that. What galls the average person is his apparent use of his high office to accelerate the enrichment process, especially that disputed half-million-dollar tax write-off of his vice presidential papers donated to the National Archives.

Perhaps the weakest defense of the President was offered by Vice President Gerald Ford. The tax laws are aimed at giving everybody equal treatment, he said, and Mr. Nixon did adhere to the law in following the advice of his tax counsel and his CPA.

The fact is that there is no such thing as equality of treatment between a man earning \$5,000 to \$10,000 and one earning \$100,000 or \$200,000. The little guy simply does not qualify for the numerous tax breaks available to the rich guy. For sure, he doesn't have a lawyer or accountant to advise him.

That is why Americans are disgusted. It's not just the President but the whole unfair system.

The humiliation is Richard Nixon's. The shame is America's.