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# Impeachment and the IRS

*He has endeavored to use the Executive power vested in him by the Constitution to obtain confidential information from executive agencies that could be used for his personal political advantage. —From the proposed articles of impeachment recommended by Special Counsel John M. Doar to the House Judiciary Committee.*

LAST WEEK, the House Judiciary Committee released its extensive study of efforts by the Nixon White House to politicize the Internal Revenue Service and use its confidential files for political ends. The study revealed, among other things, that damaging material on Alabama Gov. George C. Wallace and his brother was acquired from the IRS under a pretext of legality and then released to columnist Jack Anderson by Mr. Nixon's mentor, the late Murray Chotiner, who was a White House aide at the time. The material was released three weeks before a primary in which Nixon campaign money had been slipped to Mr. Wallace's opponent. In addition, Lawrence F. O'Brien, while he was campaign manager for George McGovern, was the subject of intense White House interest, brought to bear through the IRS. When the IRS failed to provide any damaging information, John Ehrlichman complained of its "foot dragging" in such a way as to suggest that the IRS could surely have come up with something if it worked hard enough at it. On at least two occasions, according to the testimony of John W. Dean III, President Nixon himself discussed the use of the IRS in such a manner as to suggest that it was his view also that the IRS should be used to punish his enemies. And we have it from Mr. Dean and others that the highest councils of the White House also thought the IRS should be helpful to Nixon friends.

Traditionally, the IRS has sought to be a non-political agency for the very sound reason that it deals in the personal details of all our lives. If it can be manipulated for political purposes, then grave damage to individuals is bound to result. To their credit, two commissioners of the IRS refused to go along with the heavy handed tactics of the White House. Nonetheless, damage was done to the IRS's integrity because White House agents were able to develop other sources of information. As Dean boasted to the President, "We have a couple of sources over there that I can go to. I don't have to fool around with Johnnie Walters (then the IRS commissioner) or anybody, we can get right in and get what we need."

It is possible to infer from Mr. Dean's testimony with respect to his meeting with the President on Sept. 15, 1972, that those White House agents who tampered with the IRS did so with Mr. Nixon's acquiescence, if

not at his instruction. The Nixon-Dean meeting of March 13, 1973, during which Mr. Dean assured the President he could obtain the information he needed while bypassing Commissioner Walters, also includes a question from the President to Dean: "Do you need any IRS (unintelligible) stuff?"

One of the fundamental principles on which our government is founded is that equal justice under law is a guarantee made to every citizen—whether he is a member of the President's party or of no party, whether he gives money to the opposition or doesn't, or whether he even votes at all. Some aspects of this commitment to equal justice are written down, either in the Constitution, in the laws or in decisions of the courts. But others are assumed.

And this assumption that the agencies of government which have peculiar powers over the behavior of each of us as citizens—the police power, the taxing power—will not be abused for political purposes, is a fundamental part of the people's confidence in their government. That Mr. Nixon should have trifled with the source of this confidence and done so for the most frivolous and self-interested of reasons—and that he should have done so not just once but repeatedly—seems to us, as it apparently does to both the majority and minority counsels of the Judiciary Committee, sufficiently grave to qualify as yet another component of an article of impeachment against the President.

Before the disclosures relating to Watergate were made, most citizens felt that a President of the United States would hardly be likely to turn to a political aide and ask, "Do you need any IRS stuff?" People expected our government to be above using the agencies within its awesome power to defame or harass individuals for being politically different.

That is why there is in the IRS disclosures a touch of chill that is sobering indeed. By one means or another, this administration will pass into history, but it will not have done so before it has drastically altered our common conception of the meaning of the founders' faith in the idea of equality before the law. It is possible the Congress will legislate away the dangers of abuse of the IRS by the President's agents and the abuse of other agencies and powers. What the Congress can never legislate is an atmosphere of trust on the part of the governed about their government. Only by means of the impeachment process now under way can members of the Congress indicate to the public that the standards to which the Nixon administration sank do not reflect their concept of what is acceptable—or even tolerable.