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*Rowland Evans and Robert Novak*

# The Impact of Dean's IRS Testimony

One year after his nationally televised Senate testimony began President Nixon's greatest crisis, John W. Dean III has again proved his nemesis by building sentiment for impeachment behind the closed doors of the House Judiciary Committee.

Dean's appearance before the impeachment inquiry July 11 helped shift momentum against the President—generally by appearing as a credible witness but specifically by unveiling some new evidence. When Dean testified to a direct presidential role in attempted misuse of the Internal Revenue Service (IRS), the handful of fence-sitting Republicans who may decide Mr. Nixon's fate were profoundly shocked.

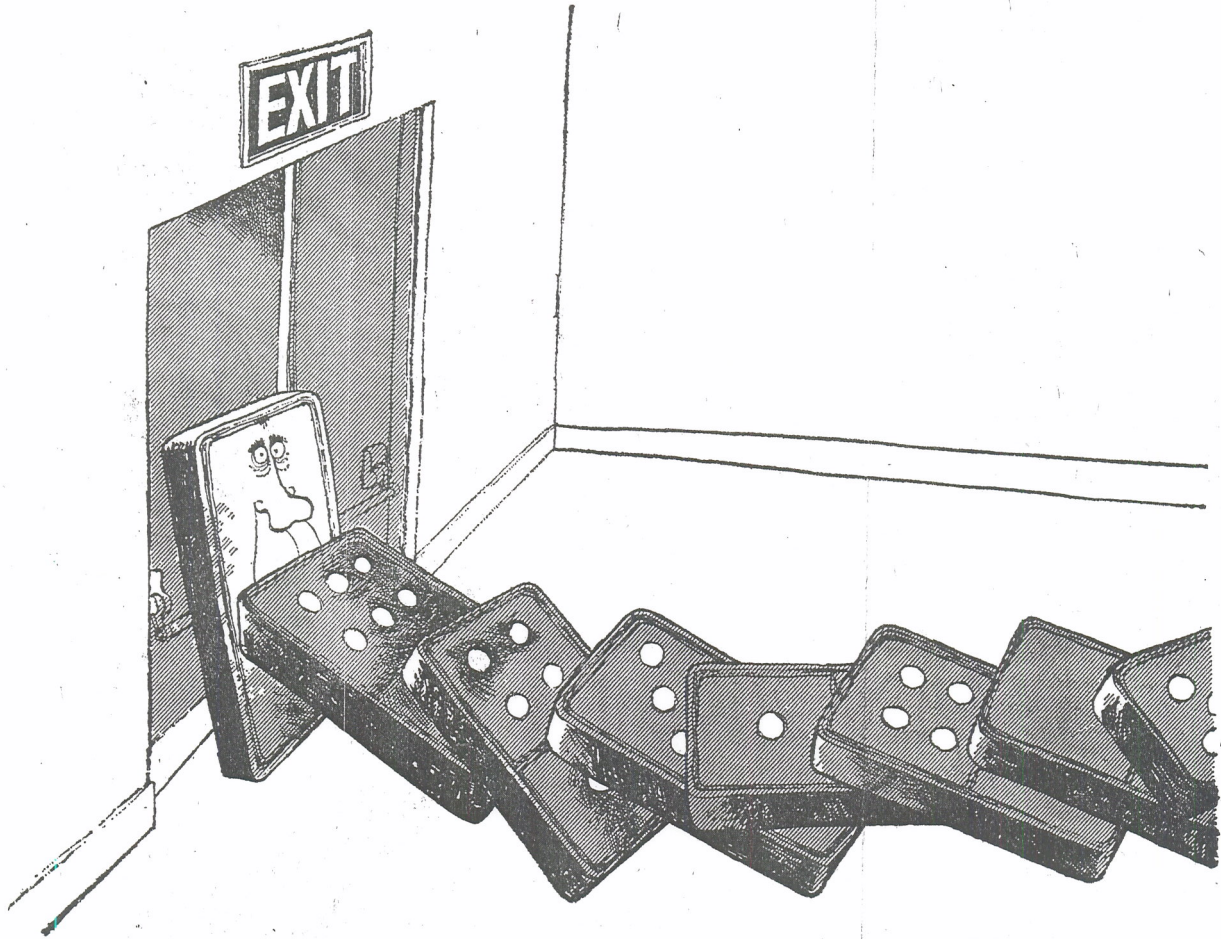
So, the old White House campaign of trying to discredit Dean is being talked up among hard-core Nixon Republicans on the Judiciary Committee. Some insist a committee vote should be delayed for many weeks until Dean's damaging testimony can be checked against a segment of a White House tape recording now in litigation.

These are tactics of desperation. Dean's testimony helped undercut White House attempts to limit impeachment to whether the President authorized hush money in the Watergate cover-up. Dean's incrimination of the President in misusing the IRS led undecided Republican members toward considering gross abuse of presidential power as an impeachable offense.

Dean testified before the Senate Watergate Committee June 25, 1973, on the President's direct role in pushing the IRS to harass Nixon "enemies." According to Dean's description of the Sept. 15, 1972, Oval Office meeting, Mr. Nixon "seemed somewhat annoyed" by IRS refusal to cooperate. But Dean said nothing about direct presidential orders to pursue the matter.

The tape recording of the Sept. 15 meeting given special prosecutor Leon Jaworski did not contain the Nixon-Dean IRS dialogue. Judge John Sirica had ruled those 17 minutes were not relevant to the Watergate investigation. When Jaworski petitioned for their release, Sirica last month reversed himself. But the White House appealed, keeping the matter before the courts.

Consequently, Dean was plowing new ground July 11 before the impeachment inquiry. Dean testified he told the President on Sept. 15, 1972,



By MacNelly for the Richmond News Leader

that IRS Commissioner Johnnie M. Walters was refusing to audit tax returns of Nixon enemies. Dean next added: "And he (Mr. Nixon) said something to the effect, well, if (Treasury Secretary George) Shultz thinks he's been put over there to be some sort of candy ass, he is mistaken, and if you have got any problems, you just come tell me, and I will get it straightened out."

This was a direct presidential link to Walters' sworn statement to the House committee that Dean on Sept. 25, 1972, again pressed him to audit the "enemies." After conferring with Shultz Sept. 29, Walters continued, "We again agreed that nothing would be done with respect to the list."

Hard-core Nixon defenders shrug this off with the assertion that after all, the President's attempts failed. But uncommitted Republican committee members are deeply disturbed by the new revelation. Were it not for the stubborn integrity of George Shultz, they now believe, the Nixon adminis-

tration could have assumed characteristics of a police state.

"This sounds like 'Gulag Archipelago,' like things that happen in Russia but not here," one Republican told us. Another confided that he regards Dean's revelation as the single most damning example of the misuse of governmental power.

To counter this, hard-core Republican committee members are stressing Dean's inadequate explanation to the impeachment inquiry of his one obvious credibility lapse: his failure a year ago to tell the Senate committee he had destroyed the notebooks of Watergate conspirator E. Howard Hunt. His explanation July 11 that the Hunt notebooks "were not in my conscience (sic) at the time I testified" last summer fell flat. It clouded Dean's overall credibility in the opinion of Rep. Thomas Railsback of Illinois, a key undecided Republican who otherwise viewed Dean as a highly effective witness.

Accordingly, presidential defenders argue that Dean's account of what the President said about the IRS should be checked against the Sept. 15, 1972, tape. But thanks to the President's legal fight to keep those 17 minutes private, the tape could not reach the House committee for six more weeks at the earliest—long after the scheduled House vote on impeachment.

This suggests Mr. Nixon's last line of defense. Even if the Supreme Court orders the President to give Jaworski 64 subpoenaed tapes, they could not reach the House committee for months. Consequently, fence-sitting Republican members might vote against impeachment—or abstain—in the coming showdown in protest against the committee's refusal to wait for evidence previously denied Congress by Mr. Nixon. Bizarre though that reasoning is, it may be the President's only remaining barrier against impeachment.

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