

Mr. Mills on Mr. Nixon

The remarks of Representative Wilbur D. Mills concerning President Nixon's tax problems are politically significant and philosophically disturbing. Mr. Mills said that he believes "very strongly" that Mr. Nixon will resign and hinted that when the Congressional Joint Committee on Internal Revenue Taxation makes its report next month on the President's tax situation, the pressures for resignation will increase.

Asked why the President should resign, Representative Mills stated cryptically: "That will come out later. You will know about it in thirty or forty days."

As chairman of the House Ways and Means Committee and a senior member of the Joint Committee, Mr. Mills is in a position to know what the Joint Committee's staff has learned about Mr. Nixon's taxes and what its report is likely to contain. The clear implication of his remarks is that the report is going to be severely damaging to Mr. Nixon. What is not clear is whether he means that the President was personally responsible for taking questionable deductions or whether he means that in the specific matter of the gift of Vice-Presidential papers to the National Archives, Mr. Nixon may be involved in a tax fraud of a criminal nature.

The political significance of Mr. Mills' forecast is plain. Since he is probably the single most influential figure among moderate and conservative House Democrats and he carries weight with many Republicans as well, an adverse judgment from him would seriously reduce Mr. Nixon's chances of hanging on to the Presidency. The pressure to resign in advance of a probable impeachment by the House would undoubtedly intensify.

But precisely because Representative Mills is in a privileged position to know the facts and because he is widely trusted as a man of judgment and discretion, he would have done far better to have said nothing. It is manifestly unfair to the President to hint broadly at damaging conclusions and then hold back the evidence to support those conclusions for a month or more.

President Nixon has brought these tax miseries upon himself by skating along the edges of the law in making out his income tax returns instead of holding himself to the highest standards of exemplary behavior as the people expect a President to do. Moreover, in appealing these disputed tax questions to the Joint Committee rather than to the Internal Revenue Service, the President sought to resolve them by an unorthodox and political means.

But none of that lessens the unwisdom of Representative Mills' remarks. The impeachment or resignation of a President is too serious for members of Congress to discuss in any but the most circumspect and responsible fashion. This Mr. Mills has notably failed to do.