

House Judiciary Staff on Impeachment Begins

Panel Expected to Focus On Public Standard Issue

By BILL KOVACH
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WASHINGTON, April 3—The impeachment inquiry staff of the House Judiciary Committee immediately began a study today of the report on President Nixon's income taxes to determine whether his tax matters provide grounds for impeachment.

The question the committee apparently will focus on is whether the President's treatment of his tax liabilities during his first term in the White House had diminished public respect for the Presidency by failing to set a standard for the nation's citizens to follow.

Senior members of the committee said tonight that it was not equipped to determine whether any criminal fraud may have been committed in Mr. Nixon's tax returns. Instead, they said, the central point would be whether the President's tax actions had a negative impact on public standards of respect for law.

Despite weeks of speculation and indications that the report would find that the President had underpaid his personal income taxes, members of Congress were unprepared for the full impact of the report.

Representative William L. Hungate, Missouri Democrat, a member of the Judiciary Committee, when told that the Joint Committee on Internal Revenue taxation staff had concluded that the President owed \$444,022 in additional taxes for the years 1969-72, blurted: "My God."

"The committee will have to study this to see what the facts are and to see if it is relevant to the impeachment inquiry, of course," Mr. Hungate said, "but it is not helpful to the President."

Representative Wilbur D. Mills, Arkansas Democrat, who is vice chairman of the tax committee, stood by his earlier prediction that disclosure of the report could force President Nixon to resign.

"I sure couldn't stand the pressure," Mr. Mills said. "I think the pressure from within his party is going to build up to the point he may have to resign."

Republicans were dismayed.

Will Conclude He 'Chiseled'

"It's damned prejudicial, sure it is," said Representative Charles W. Wiggins, California Republican. "Everyone is going to conclude the President chiseled on his income taxes. It's damned unfair and irrelevant to impeachment unless evidence is found of fraud."

Another Republican, Representative Hamilton Fish Jr. of upstate New York, said the timing assured "the greatest impact."

"Millions of Americans are sweating over their 1040's," said Mr. Fish, also a Judiciary Committee member. "They've already had the first installment—that he paid so little in taxes—and now this."

High Regard for Staff.

For the Congressmen, much of the impact of the report was apparently related to the high regard in which the tax committee staff is held.

Representative Robert McClory, Illinois Republican, second-ranking minority member of the Judiciary Committee reflected that factor in a discussion with Mr. Mills in the lobby off the House floor before the report was released.

"Am I right that there are both Republicans and Democrats on the staff and there was no disagreement among them about the facts in the report?" Mr. McClory asked.

"Absolutely," Mr. Mills answered. "There was complete unanimity among the staff—Democrats and Republicans."

Mr. McClory shook his head, slowly walked away and murmured in response to a question: "This certainly doesn't help things as far as we [Republicans] are concerned."

Members of Congress agreed that the universal and emotional reach of tax matters would contribute greatly to the report's effect. As one member said, "The Congressional cloak-rooms are filled with talk that this is the kind of thing a cab driver in the Bronx can really understand."

Some Democrats could hardly contain their delight.

Representative Jack Brooks, a Texas Democrat who chafes at the deliberate pace of the impeachment inquiry, cogently expressed his view when shown the summary of the report itemizing the alleged tax deficiency.

Grinning broadly, his eyes fixed on the bottom line, Mr. Brooks said: "Hello, honey."

Concessions Sought

More immediately, however, the report creates problems for Republicans on the House Judiciary Committee who have recently united in an effort to win concessions for the White House in the impeachment inquiry. One issue involved is a request by the President's lawyer, James D. St. Clair, to have a major role in the investigation, including the right to cross-examine witnesses.

Democrats have opposed such a role but have been put on the defensive by charges from the Republicans that to do less would be "unfair to the President."

Republican members of the committee agreed privately today that disclosure of the tax report will, as one put it, "take the edge off" the initiative Republicans gained with this argument.

Whether those Democrats on the committee who wish to push the inquiry more rapidly see today's report as a tactical advantage should become clear tomorrow.

A briefing of the full 38-member committee is set for 10 A.M. tomorrow, and items expected to be discussed are the following:

¶The nature and limits of any role for the White House counsel in the impeachment inquiry.

¶A timetable for hearing evidence and preparing a final report on the inquiry.

¶Whether evidentiary hearings will be open to the public.

¶Whether some areas now being investigated should be abandoned as irrelevant to the inquiry.

Republicans agreed at a caucus yesterday to press for an immediate resolution of those issues despite a feeling among the Democrats that these matters should not be resolved until after the Easter recess, which ends April 22.

Mr. Nixon's tax situation is not a new area for the impeachment inquiry staff. One of the first acts by John Doar, chief counsel for the inquiry, was to retain a Washington tax expert as a consultant.

At his first report to the full committee on Jan. 6, Mr. Doar told the members that Carl Price of the Washington firm of Ivins, Phillips & Barker had been retained "to work with me on some of the problems in connection with the President's personal finances."

Since that time, staff members have made at least two trips to California in connection with the investigation.

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Studying Report

on Nixon's Taxes

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