

# The Nixon Precedent

By Tom Wicker

Maybe Gerald Warren, the White House spokesman, is right about the public attitude toward Richard Nixon's tax problems. Mr. Nixon has promised to pay the more than \$400,000 the Internal Revenue Service says he owes in back taxes, and Mr. Warren said that he thought "most people in this country will consider it a closed case."

Well, it is true that neither the I.R.S. nor the staff of the Joint Committee on Internal Revenue Taxation, which also found Mr. Nixon heavily in arrears, alleged any fraudulent action on his part. It also is true that thousands of taxpayers every year are audited by the I.R.S. and made to pay more because of overzealous deductions—nothing unusual about that.

From here, nevertheless, Mr. Warren sounds like a man whistling past the graveyard. Richard Nixon, after all, is the President of the United States. He is under the heavy threat of impeachment already. And he did not owe a few thousand or even tens of thousands of dollars, but nearly a half-million.

It may well be, for instance, that the absence of a fraud allegation and the promised repayment by Mr. Nixon make it unlikely that the House Judiciary Committee will include a tax evasion charge in any impeachment resolution it may write. But that does not mean that Mr. Nixon's tax returns will not play a major part in the impeachment matter.

Income taxes, after all, are a burden with which every American—all but a handful of very rich and very poor—is intimately acquainted. The report on Mr. Nixon's tax debt came just as millions of them were making out their own returns against the April 15 deadline. Most of them are doing so honestly and with a high degree of accuracy. Many of them know that Mr. Nixon's problem was caused not only by disallowed deductions but also by his failure to report income from several sources. Whether or not they think Mr. Nixon had an intent to defraud, will they not think that a President, particularly one with an array of private attorneys and accountants as well as the entire Federal apparatus at his beck and call, could hardly get \$476,000 in arrears without cutting a lot of corners and stretching a lot of points?

The guess here is that millions of taxpayers will think just that—and that millions more will believe that Mr. Nixon tried to cheat, whether the I.R.S. charged him with it or not.

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To the extent that those public attitudes make themselves felt in Congress, and are shared by members of the House, it is that much more likely that Mr. Nixon will be impeached on any other charges that the Judiciary Committee may bring. Mr. Nixon's truthfulness reputation for honesty and truthfulness is bound to be an unspoken issue in impeachment proceedings, whatever the charges; and so is his political standing. His tax problems, at the very least, surely have not improved either his reputation or his political position.

This raises a serious concern, recently stated by Stewart Alsop in a column in Newsweek magazine. Mr. Alsop, expressing considerable disdain for Mr. Nixon, nevertheless took the view that a President ought to be impeached only for criminal offenses. The theory that a President can be impeached for great abuses of the powers of his office, Mr. Alsop believes, "could lead to the destruction of any President who was sufficiently hated and who was forced out by a Congress heavily dominated by the opposition."

This possibility ought to be of real and serious concern to those now considering impeachment; and no doubt it is. On the other hand, the Nixon case itself—not least the tax matter—lends considerable reassurance on his point.

The reassurance derives from the sheer size and importance of the Nixon matter. For more than a year now, revelations have tumbled on top of one another; resignations, indictments, guilty pleas, trials have proliferated. Not merely Mr. Nixon's public conduct of office but his private probity has been called into question. Even so, after a solid year of unsavory disclosures about him and his chosen aides, disclosures unprecedented in American history, it has been only in recent weeks that the possibility of impeachment has become serious; even now, it cannot be considered certain; and the possibility of conviction and removal is even less predictable.

The real lesson for history, therefore, may be the opposite of the one Mr. Alsop fears. It is that a President of the United States, no matter how unpopular or even hated, no matter how powerful his Congressional opposition, cannot be impeached unless the abuses alleged against him are of great and visible magnitude—so great and so visible as to leave Congress literally no other choice.