

Conservative Conscience

By Anthony Lewis

BOSTON, April 10—The qualities that we count on conservatism to bring to our moral and political life are restraint, proportion, respect for tradition and institutions, above all a belief in individual responsibility. By those standards, the reaction of some prominent conservative voices to President Nixon's tax behavior has been astonishing.

The Wall Street Journal editorially described the findings of massive underpayments by Mr. Nixon as "a succession of technicalities." It said his "enemies" were using the tax issue unfairly and criticized this writer specifically for saying that his returns evidenced "avarice."

Congressman John Rhodes, the House Republican leader, said "the country will forgive him for the fact that the people who made his income tax made some pretty . . . possibly some mistakes." He was evidently accepting the official White House view that "any errors" in the President's returns "were made by those to whom he delegated the responsibility for preparing his returns and were made without his knowledge and without his approval."

If the president of General Motors or the United Automobile Workers were caught trying to deduct \$5,391 for his daughter's "masked ball," and failing to report as income \$92,298 spent by the company or union for improvements on his private home, would The Wall Street Journal think it unfair to call him avaricious?

If the same man took \$482,018 in deductions for a gift described falsely in his tax return and dependent on a back-dated deed, would Representative Rhodes excuse him on the ground that it was all his accountants' fault?

What exactly are we being told

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here: that we are to accept as the normal standard of tax behavior in this country an attempt to deduct \$23,576 for "food expenses of the First Family" while traveling? That false statements and back-dated deeds are "technicalities"? That taxpayers are to be presumed not responsible for their returns? Or that these are the rules for Presidents, not for the rest of us?

Of course not all conservatives have attempted to brush Mr. Nixon's tax wrongs under the rug—far from it. Nor should we expect conservatives generally to live up to their principles any more than liberals, who are hardly paragons of consistency. But the issues here do seem to be conservative issues, and especially the most important one: individual responsibility.

The notion that Mr. Nixon had nothing to do with his tax returns is "hardly acceptable" as The London Times drily put it. The Times, which has shown a good deal of sympathy for the President, observed: "An accountant can only compile tax returns on the basis of facts provided by his client, and the accuracy of those facts is both legally and morally the client's responsibility."

Mr. Nixon's tax accountant, Arthur Blech, did not attend that masked ball for Tricia Nixon himself. Someone had to tell him about it. He and the tax lawyer, Frank DeMarco Jr., have said that they got their information from John Ehrlichman and others close to the President.

Their instructions came from the same sources: "It was take 100 per cent of that and take 50 per cent of that," Mr. Blech recalls. Mr. DeMarco says he went over the crucial 1969 return "page by page" with Mr. Nixon in the White House. He says it is "ridiculous" to believe that the Presi-

dent did not know about his returns.

It would be hard to think of anything more damaging to this country's tradition of largely self-enforcing tax collection than acceptance of the idea that taxpayers can blithely claim to have no responsibility for their own returns. And especially when fraud may be involved.

Mr. Nixon's 1969 return, describing the gift of papers on which huge deductions were to be taken, asked whether there were any restrictions on the gift and answered: "None." In fact, as the Congressional staff found, there were restrictions so severe that the only gift was of a future interest.

The question of fraud is now to be explained by the special prosecutor and by the House impeachment inquiry. Whatever the result, conservatives who reflect on the matter will surely want the process to go forward in a way that enhances respect for our legal and administrative institutions.

It is really a mystery that any conservatives should still regard Richard Nixon as one of their own. He is something very different: a man without roots, without respect for tradition, without consciousness of moral responsibility, without feeling for institutions except the desire to use them. His tax behavior is a fair example.

Trying to deduct the cost of a masked ball as "expenses incurred in the performance of official functions as President of the United States" is not our national standard of tax ethics. One tax expert, Prof. George Cooper of Columbia Law School, wrote last December: "It is time somebody spoke out against the notion that the President's tax behavior is simply a grander version of what everybody does. There is a level of tax conniving in the Nixon returns that goes beyond ordinary avoidance."