

When the White House on April 3 announced that President Nixon would pay \$432,000 in back taxes, it issued a statement that said: "It should be noted that the report by the Internal Revenue Service rebuts any suggestions of fraud on the part of the President."

That statement seemed a bit odd at the time. If the I.R.S. were treating Mr. Nixon's case in the normal fashion, it would have done one of two things—either send his case to the Justice Department for possible prosecution if it thought a tax fraud had been committed or keep silent if it did not. The I.R.S. does not "rebut" suggestions where ordinary citizens are concerned.

In a meeting with reporters on April 9, Attorney General Saxbe let the cat out of the bag. He confirmed that I.R.S. had forwarded material to Special Prosecutor Jaworski concerning the attorney who had prepared Mr. Nixon's returns. As to whether the President himself was involved, Mr. Saxbe took the reasonable position that this was a matter for the House Judiciary Committee's impeachment inquiry, where it is now under study.

It is up to the lawyers and investigators of the Special Prosecutor's office and the House Judiciary Committee to determine whether there is evidence that Mr. Nixon may have participated in an illegal act to lower his own taxes. But one can judge for oneself whether there was a deliberate attempt to mislead the public by the White House statement of April 3.

It is now clearer why that same statement included the curious sentence: "Any errors which may have been made in the preparation of 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 a fraud charge should be brought against the lawyer who helped prepare the President's tax returns, Mr. Nixon was trying to put as much distance as possible between himself and that unfortunate gentleman. It is a most unseemly performance.