

## Those Tax Returns

The tax fraud indictment of bandleader Skitch Henderson sharpens questions about the equity with which the nation's tax laws have been administered, with special reference to President Nixon's returns. Mr. Henderson was indicted for alleged acts which at least superficially bear a strong resemblance to those involved in Mr. Nixon's enormous claim for tax deductions based on his gift to the United States of pre-Presidential papers.

At the heart of the Government's charges against Mr. Henderson are allegations that his gift of papers to the University of Wisconsin was backdated to meet the Congressional deadline for such donations and that the gift was substantially overvalued. The Government has quite properly brought the allegations before a grand jury, which has handed down an indictment. The issues are ultimately to be resolved in a criminal trial.

In Mr. Nixon's case, however, I.R.S. Commissioner Donald C. Alexander wrote Special Watergate Prosecutor Leon Jaworski that, "we have been unable to complete the processing of this matter in view of the lack of cooperation of some of the witnesses and because of many inconsistencies in the testimony of individuals presented to the service." Mr. Alexander recommended that the matter be referred to a grand jury.

Although the situation raises anew the difficult question of the indictability of a President, the fact remains that neither the I.R.S. nor the Joint Committee on Internal Revenue Taxation faced up to the serious possibility of illegal conduct. The matter now rests with the Special Prosecutor and the House Judiciary Committee.

Watergate and related scandals have raised questions about the integrity of a wide range of governmental institutions including the F.B.I., the Secret Service, the Department of Justice and the C.I.A. None of them, however, touches as many Americans quite so intimately as does the I.R.S. The internal revenue system depends largely on voluntary compliance and on the broadly held assumption that even if the tax laws are not entirely fair, they are at least administered fairly. Until the unresolved questions regarding Mr. Nixon's taxes are dealt with in a definitive and persuasive manner, one way or another, that essential assumption will remain clouded.