

Public Reaction Called Key to Whether Disclosure Will Affect Nixon's Future

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WASHINGTON, Dec. 8—By releasing his personal financial records today, President Nixon sought, as he himself said, to "put to rest" most of the "questions outstanding in the public mind" about his business affairs. But neither the President

nor his battery of lawyers and accountants can answer the ultimate question: Will this latest Presidential initiative head off impeachment or resignation, or will it fall short? The answer to that lies with the American people, and their response is less than certain.

Mr. Nixon has convinced most politicians in Washington that he has no intention of resigning, although many believe that he might do so if his conviction by the Senate seemed imminent. Likewise, it is taken for granted here that impeachment and conviction are unlikely unless the members of Congress feel tremendous election-year pressure from the voters.

Thus the public impact of today's disclosures and those to follow — not so much the detail but the general impression of the President's culpability or innocence — becomes central. Mr. Nixon seems to understand this, and it is to the public jury that he is appealing.

Certainly no one can complain that the disclosure was incomplete; for a President, it was the most complete ever. But it covered only one part of the controversy that has swirled about Mr. Nixon since the Watergate scandal broke. What people think of the President's probity will be affected by dozens of other issues. These include the conversations the White House says were never recorded and the partly erased tapes, for example, about which there has been no full explanation.

Perhaps more important, there is the matter of the timing of the financial disclosure. From the beginning of his time of troubles, Mr. Nixon has seemed to make gestures to public indignation at precisely the point when those gestures

had lost their power to soothe.

Had he forced the resigna-

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tions of H. R. Haldeman and John D. Ehrlichman as top White House aides a week or so earlier, had he given in to the clamor for a news conference a month or two earlier, had he released the tapes before motorists were honking their horns for impeachment, he might have created an impression of openness and willingness to do anything to clear his name.

Instead, in the view of his critics and some of the Republican professionals disposed to give him the benefit of the doubt, he has appeared to yield grudgingly and, on occasion, to suggest that he had a good deal to hide.

Why, the average person may ask himself, did it take so long for Mr. Nixon to supply full explanations about his finances, when the accusations have been coming forth for months?

White House officials supply three reasons in private conversations: it took a long time to gather the data; Mr. Nixon did not initially see the peril in which the accusations placed him; he clung stubbornly to the idea that these matters were private. At best, however, this suggests an insensitivity to problems that to most politicians—ever fearful of implications in scandal—would have been red flags.

Outsiders, including a number of Republican professionals, suggest a fourth explanation. Mr. Nixon was fearful of new disclosures and wanted the attacks to run their course before he made public his complete defense. And indeed, even now, he may run a great risk. Having made public his complete accounting, he runs the

risk that any new accusations of wrongdoing would be difficult to counter.

In an effort to minimize the problem, Mr. Nixon turned over two of the most vexing questions—the date of the gift of his Presidential papers and the question of a capital gains tax on the sale of part of his San Clemente property—to the Congressional Joint Committee on Internal Revenue Taxation.

The maneuver brings many advantages to the President. Should the committee side with him, Mr. Nixon can say he walked the last mile to impartial evaluation and was vindicated, should it require that he pay more taxes, he can do so with the remark that he, like so many others, had fallen afoul of the complexities and ambiguities of the Federal tax laws.

All the same, two questions arise: Is not Richard Nixon, who has so often objected to setting precedents that would constrain his successors, doing so in this case? And are not the courts, rather than a Congressional committee, the proper forums for resolving such issues?

Crucial Impression

But the issue will not be decided by details. Great public issues seldom are. It will be decided by the impression of Richard Nixon the man, built up like a mosaic, piece by piece, in the public mind. And as far as his taxes are concerned, it will be crucial whether the President is seen as a man skating perilously close to the edge of illegality, grasping for every dubious advantage, or as a man simply taking his due.

In 1947, the late Judge Learned Hand wrote: "There is nothing sinister in so arranging

one's affairs to keep taxes as low as possible. Everybody does so, rich and poor; and all do right, for nobody owes any public duty to pay more than the law demands; taxes are enforced exactions, not voluntary contributions. To demand more in the name of morals is cant."

But, it seems fair to ask, is that a sufficient standard for a President, who is not only the political and constitutional but also the moral leader of the nation? Senator Robert Packwood, Republican of Oregon, told Mr. Nixon last month that the mere avoidance of criminality was not enough for a President and his associates. Julius Caesar made the same point in 62 B.C., divorcing his wife, Pompeia, even though she had been convicted of no crime and Caesar himself had been unaware of the events that led to allegations against her.

If enough Americans—especially if enough conservative Republicans, whose role in any impeachment is so pivotal—come to feel that Mr. Nixon has failed by that standard, then the lawyers' nice distinctions may be unable to turn the tide.