

Disclosure May Have Come Too Late

By R. W. APPLE

WASHINGTON—For months, Richard Nixon has been trying to get the monkey of scandal off his back. He has tried just about everything—silence, counterattack, small speeches of contrition, staff shake-ups, meetings with members of Congress, press conferences, written statements. None has worked.

So last week the President took a new tack. He released a massive dossier of documents and assertions relating to his personal finances, a dossier that he said should "lay to rest" all of the "false rumors," at least for "the open-minded."

These were some of the major points in what was certainly the most detailed financial statement ever released by an American President:

Taxes. Mr. Nixon made his tax returns public. The returns for the years 1969 through 1972 showed that he paid less than \$80,000 in those four years and only \$792.81 in 1970 and \$878.03 in 1971. He was able to reduce the taxes, because of the donation of his personal Vice-Presidential papers to the Government and because, contrary to his assertion last month, he deducted more than \$250,000 in interest payments on his real-estate property taxes.

"Even with these disclosures," Mr. Nixon conceded, "there may continue to be public questions about the tax consequences of two transactions." And there were.

First, the documents offered no firm evidence that the papers were donated before the cut-off date of July 25, 1969 specified by law. Congress changed the law to make such gifts after that date ineligible for tax deduction.

Second, Mr. Nixon's own auditors, the firm of Coopers and Lybrand, disputed the decisions made by his tax accountant, Arthur Blech, to declare no capital gain on

the sale of part of the Nixon property at San Clemente, Calif., and thus to avoid paying taxes on that sale.

In an effort to dampen such questions, the President said he would allow the Joint Congressional Committee on Internal Revenue Taxation to decide the issues. If the decision goes against him, a White House spokesman said, Mr. Nixon may owe as much as \$300,000 in back taxes.

Houses. The President sought to dispel what he called "the myth" that Federally financed improvements to his estate at San Clemente "have vastly enriched me personally." He said nothing about similar allegations regarding his home at Key Biscayne, Fla. But he drew a careful distinction between spending on the San Clemente house itself (which he put at \$68,000), spending on the grounds surrounding it (\$635,000) and the adjacent Western White House (about \$6-million). The public, he said, had confused these amounts.

But testimony at Congressional hearings has shown that many of the decisions for spending on the grounds at San Clemente were dictated by esthetic considerations, not security—Mexican lanterns around the swimming pool and a costly redwood fence, for instance, instead of the wire barrier requested by the Secret Service.

There was much more detail, much of it fascinating—the size of the President's charitable contributions, the circumstances of the creation of a trust fund for Mr. Nixon's daughter Tricia, and so on. Clearly, the White House believes that the flood of data will convince the American people that their President, as he himself put it, is "not a crook." But the largest question that remains may be a psychological one. Is the effort, no matter how conscientious, coming too late? So much has been written and said about Richard Nixon and his ethics in the last year that the resultant public impression may not be easily adjusted by documents alone.