

Nixon Tax Data --His Timing And His Image

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By releasing his personal financial records Saturday, 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 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 Saturday's disclosures and those to follow — not so much in terms of detail but in terms of a 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 — the missing and partly erased tapes, or 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 trouble, 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 resignations of H. R. Haldeman and John D. Ehrlichman 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 family may ask itself, did it take so

long for Mr. Nixon to supply full explanations about his finances, when the accusations have been gushing forth for months?

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 joint congressional Committee on Internal Revenue Taxation.

The maneuver brings many advantages to the President. Should the committee, which is not known in Washington as a boat-rocker, side with him, Mr. Nixon can claim to have walked the last mile to impartial evaluation and to have been 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, there are two disturbing questions that arise: is not Richard Nixon, who has so often railed against setting precedents that would cripple his successors, doing so in this case? And are not the courts, rather than a congressional committee, the proper forums for resolving such issues?)

The voluminous Nixon documents are full of small points that pique the interest of the specially concerned. Why did the President retain a relatively unknown accounting firm like Arthur Blech to do his taxes? Did he pay the 6 per cent interest to his daughter, Tricia, that he promised when he borrowed \$20,000 from her to invest? There are dozens of them.

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.

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