

FORD SUPPORTS NIXON ON TAXES

He Asserts That President Followed the Law in White House Years

By LESLEY OELSNER
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WASHINGTON, Dec. 9—Vice President Ford brushed aside today any suggestion that President Nixon had paid too little in income taxes during his years in the White House, saying that Mr. Nixon has "followed the law."

He said, too, that if there was anything improper in the fact that the President's tax payments were relatively low, the President's promise to give his San Clemente home to the nation would "wipe out" any alleged impropriety.

Mr. Ford, appearing on the American Broadcasting Company's television program "Issues and Answers" here, said that Mr. Nixon's release of his financial records yesterday should satisfy the demands of "any reasonable member of Congress" and the "American people" for full disclosure.

The new Vice President spoke up for the President in a number of other areas as well—saying, for instance, that he could perceive no "groundswell" in the Congress that Mr. Nixon should resign or be impeached.

Impeachment Stand

And he appeared to be revising his now-famous definition of the grounds for impeachment—the definition he gave a few years back during his attempt to get the House of Representatives to impeach Supreme Court Justice William O. Douglas. At that point he said that the ground for impeachment was whatever a majority of the members of the House thought it was.

Today, though, he pointed out that the Constitution specifies the grounds as treason, bribery or other high crimes and misdemeanors. "It seems to me that the definition of impeachment is very clear-cut and very clean," he said.

And "that is the framework," he insisted, in which the Judiciary Committee of the House, which has begun an inquiry into possible grounds for impeachment, should work.

Only on one particular point—and then only briefly—did the Vice President appear to be giving less than a total defense for the President.

He was asked whether he accepted the White House explanation that there were no tape recordings of two of the nine conversations covered by

the Watergate prosecution subpoena and that the 18-minute gap on the tape of a third conversation was caused by what his interviewers termed "unknown forces." He replied that he was "more certain" about the explanation for the two missing tapes than for the 18-minute gap.

Also 'From Others'

He said that he had heard the explanation about the non-recording of the disputed conversations "not only from the President, but from others who I believe." But, he said, there was a "question" about the 18-minute gap.

"The 18-minute void there—it does raise a question and I think the best way to have that resolved is to have these experts who I understand can technically make a decision as to whether there was an erasure or removal or whatever you call it," he said.

Then—apparently referring to the fact that the President's lawyers now say that they, too, are awaiting the findings of the technical experts, rather than firmly believing, as they first indicated, that the President's secretary accidentally caused the entire gap—the Vice-President quickly added: "I believe the President—the experts will be the best judge."

Questions on Nixon Finances

The bulk of Mr. Ford's comments, however, given in response to questioning by Bob Lark and Tom Jarriel of A.B.C., concerned the financial records at Mr. Nixon made public yesterday. The records show that Mr. Nixon paid about the same amount in income tax for three years as paid by the typical person who makes \$15,000 a year. Mr. Ford's interviewers asked whether there wasn't "a question here of propriety or political morality for the President of the United States to pay such a small sum in taxes?"

"The tax laws are aimed at giving everybody an equal treatment and, according to the law, the President did adhere to the law on the advice of his tax counsel and his C.P.A.," Mr. Ford replied.

But even if it were technically legal, he was asked, was it morally proper?

Mr. Ford replied by citing Nixon's promise to give his San Clemente home to the nation eventually. "That is a substantial piece of property in any event would wipe out any alleged—and I say 'alleged'—impropriety," he said.

He pointed as well to Mr. Nixon's plan to submit his tax returns to the Joint Congressional Committee on Taxation. "I said Mr. Nixon was doing that to make sure that not only the Internal Revenue Service and his own lawyers and accountants agree that what he did was right."