Questions, Questions

By Tom Wicker

As a result of the numerous financial statements—all billed as "complete"—that Richard Nixon has made public during the past year:

There is a question whether Mr. Nixon complied with or circumvented the law in donating some of his pre-Presidential papers to the National Archives and subsequently deducting their \$576,000 value from his Federal income taxes.

There is a question, raised by Representative Wilbur D. Mills among others, whether even if Mr. Nixon did comply with the letter of the law in donating the papers and making the deduction, a President of the United States was justified in availing himself of such a tax loophole.

There is a question whether Mr. Nixon should have paid a capital gains tax on the profits from land he sold in 1970 at a higher price than he had paid for it when he bought his San Clemente, Calif., property in 1969.

There is a question, as a result of the forgoing questions, whether the Chief Executive of the nation, under oath to enforce its laws, owes about \$267,000 in unpaid Federal taxes for years during which he was in the White House.

There is a question whether Mr. Nixon, as the nation's highest public official, should have permitted himself to fall heavily into debt to Charles G. Rebozo and Robert H. Abplanalp, two businessmen who made him the necessary loans to buy the San Clemente property in 1969.

There is a question whether Mr. Nixon, under the pretext of security requirements, allowed the San Clemente property to be improved at tax-payers' expense running to hundreds of thousands of dollars, through Secret Service installations of dubious security purposes.

There is a question whether the Orange County, Calif., tax valuation on the San Clemente property should be the present \$1.37 million, or \$1.5 million recommended by a state consultant, or the \$2.95 million claimed by a county supervisor, Robert Battin, who says the present assessment overlooks about \$900,000 in improvements made during Mr. Nixon's ownership at somebody's expense.

There is a question whether Mr. Nixon, who used money acquired from the sale of his New York apartment as part of the purchase price of the San Clemente property, and who is a registered voter in California, should have paid California state income taxes for the years since 1969, or if he should have paid some state income tax in some state or the District of Columbia.

IN THE NATION

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There is a question whether Mr. Nixon, while serving as Vice President and presiding officer of the Senate, at a time when pharmaceutical prices were being investigated by a Senate committee, should have allowed the head of a major pharmaceutical company to set up a \$25,000 trust fund in company stock for Mr. Nixon's elder daughter (who later loaned him money from the fund to help him buy some of his Key Biscayne properties).

There remains also a question not touched upon by any of Mr. Nixon's financial statements—the real intent of the \$100,000 delivered to Mr. Rebozo by agents of Howard Hughes as a Nixon "campaign contribution" (whether for 1970 or 1972 is not clear), and said to have been held by Mr. Rebozo for three years in a strongbox, then returned by him to the Hughes interests after the Watergate scandals began to break.

There also remains, beyond these questions of personal financial and ethical probity, a number of far more important questions as to whether or not Mr. Nixon, while serving as President, caused the violation of the criminal laws he was sworn to uphold; obstructed justice; destroyed evidence; lied to the American people; attempted to influence a Federal judge; violated the civil rights of numerous Federal employes and newspapermen; accepted campaign contributions in return for Government favors; permitted his campaign agents to extort contributions from some firms doing business with the Government, and otherwise abused the powers entrusted to him under the Constitution and by vote of the American people.

Despite Mr. Nixon's financial statements, his frequent promises of "full disclosure," his protestations of innocence of the complex of charges involved in the Watergate investigation, and his statement that he is not a crook, all these questions remain. There is no question, however, none at all, but that he has brought his high office under the darkest cloud of suspicion and disrepute in its history, a high crime for which the Constitution prescribes the only appropriate remedy.