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Nixon Returning

Washington

Any money donated to President Nixon to help pay his income tax will be returned, a White House spokesman said yesterday.

The comment came as various campaigns were launched around the country to send money to the President.

The Florida state Republican chairman, L. E. (Tommy) Thomas, said he wanted one million Floridians to mail \$1 to the White House "and let the President know

that you think he is one in a million."

A group in Kentucky reported it has raised more than \$250 for a "Peoples Fund for Nixon's Taxes."

The White House said it has received more than a dozen telephone offers to help the President. A spokesman said callers are being discouraged from sending money and that any money received will be returned.

"If anybody sends money in the mail to the White House it is returned to them in the form of a check, cash

or whatever it is," said the spokesman.

The Internal Revenue Service said in the event donations were used to help pay the President's more than \$465,000 tax debt, it isn't clear whether the money would be considered a gift, or income.

If the money qualified as a gift, the President would not have to pay any tax on it, IRS said.

But, if it were classified as income, the President would have to pay income taxes on it in future years.

"We've never ruled on

this, since the matter has not come up before," an IRS spokesman said. "It would boil down to a factual situation."

Chicago multimillionaire W. Clement Stone, who already has contributed \$5.8 million to Nixon presidential campaigns, said he would not hesitate to help Mr. Nixon pay his tax debt. The White House turned down the Stone offer Thursday.

A spokesman for a group of businessmen raising money for Nixon taxes in Whitesburg, Ky., said they wanted to help because a

All Tax Bill Help

problem like Mr. Nixon's "could happen to any person who has other persons doing tax returns for them."

In Florida, Thomas said he was issuing the appeal because "for the past 24 hours, Republican leaders throughout Florida have been deluged by loyal Americans who want to help President Nixon pay the income taxes that all of a sudden he is supposed to owe."

Thomas said in a statement that many callers expressed resentment "that it is apparent that what was good enough for Hubert

Humphrey and Lyndon Johnson is too good for the President.

"While they were allowed huge deductions for contributing their papers to the government, President Nixon is not," Thomas said.

The White House said Wednesday, in announcing Mr. Nixon's decision to pay the additional taxes and interest for the years 1969-1972, that any errors in tax returns "were made by those to whom he delegated the responsibility for preparing his returns and were made without his knowledge

and without his approval.

Despite this disclaimer, the IRS holds a taxpayer responsible for knowing what is on his returns.

"If a taxpayer looks over his return and signs it and sends it in, presumably he knows what's on the return," the IRS spokesman said.

The IRS said its audit for the President's 1969-1972 returns is complete, and it did not feel any civil penalties were warranted.

Mr. Nixon had asked the

Joint Congressional Committee on Internal Revenue Taxation to look at his returns after questions were raised. He said he would stand by the committee's decision.

The committee staff subsequently said it felt Mr. Nixon owed \$476,431 in back taxes and interest. The IRS, a few hours later, said it felt Mr. Nixon owed some \$465,000.

Mr. Nixon agreed to pay the IRS figure, and the committee said its inquiry was over.

Associated Press