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**President Rejects \$47,000
In Gifts to Pay Tax Debt**

By JOHN HERBERS
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MIAMI, April 15—President Nixon has received more than \$47,000 in unsolicited cash and pledges to help him pay his back income taxes, but he has decided to pay "every penny" himself, the White House said today.

Mr. Nixon, although "heartened and moved in the past 10 days by an outpouring of public support" for his tax debt, will keep none of the contributions, according to Ken W. Clawson, the White House communications director.

On this, the final day for citizens to pay their 1973 Federal income taxes, the White House issued a statement on the offers of help for the President and made available to reporters a sampling of more than 5,000 letters to the President pledging sympathy and support.

Almost all the letters in the sampling expressed indignation that Mr. Nixon had been assessed more than \$430,000 in back taxes plus interest and many agreed with the White House point of view that Mr. Nixon was being unduly persecuted in the Watergate affair and other matters.

Mr. Clawson said the letters showed that "the citizens of this country are getting tired of the President being kicked in every conceivable manner and they ought to be."

From time to time during the last year the White House has sought to show a measure of public sympathy for the Presi-

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dent as his troubles increased. A dozen or more persons around the country who have circulate petitions or run newspaper advertisements on his behalf have been invited to the White House for audiences with Mr. Nixon.

The President, in his public statements, has sought to show that he is the object of a political vendetta by liberal Democrats and the news media.

When the President agreed on April 3 to pay additional taxes for his first four years in office as assessed by the Internal Revenue Service, rather than contest the matter, some of his assistants expressed hope that his action would win him some additional public sympathy.

The statement today said, "President Nixon has been heartened and moved in the past 10 days by an outpouring of public support relating to his personal income taxes."

Mr. Clawson added that Gen. Alexander M. Haig Jr. and Ronald L. Ziegler, the President's two chief assistants, told the president at a meeting this morning at the Nixon home in Key Biscayne, Fla. of the letters, telegrams, telephone calls and contributions in his support.

"He replied he was heartened and moved," Mr. Clawson said, "but he said that he would pay every penny himself."

Letters and Telegram

The statement said that as of noon Saturday, the White House had received 5,536 letters and telegrams favorable to the President on the tax matter and 113 critical of Mr. Nixon.

Included among the favorable letters, the statement said, were 5,001 containing contributions totaling \$43,657.71.

"While the individual contributions ranged in amounts from 6 cents from a schoolchild to \$5,000 from a businessman, the contributions averaged about \$10 apiece," the statement said. "About one-quarter of the letters, or 1,296, were anonymous. They included \$2,581 in cash contributions."

Mr. Nixon asked a special assistant, Roland Elliott, to return the contributions with a letter of thanks. Donations made anonymously will be turned over to the Red Cross to assist the victims of recent tornadoes, the statement said.

In addition to contributions

received through the mail, the statement added, telephone callers pledged 13,860.

"These persons were also asked not to follow through with their pledges even though the President appreciates their desire to be of assistance," the statement said.

Mr. Clawson said he did not know how the number of letters and telegrams compared to the number received by the White House regarding previous developments involving the President.

The White House frequently characterizes public response to the President's actions when it is favorable, hardly ever when it is not. Requests by reporters for the number of letters and telegrams for and against the President after the dismissal of the special Watergate prosecutor, Archibald Cox last October went unanswered.

Running through the sampling of letters made available here was a thread of distrust in the legal processes moving against Mr. Nixon. A man from Charlton Heights, West Va., for example, wrote:

"There is no question but that all of these vicious attacks are aided and abetted by your political opponents and also many members of the judiciary, seeking a certain fame and notoriety. Now they have been blessed with a new verdict with which to harass you — your income tax returns."

He sent a check for \$50.

A man from Pittsburgh wrote, "What I would like to see done is that all our Senators, Congressmen and judges have their tax returns investigated, as I have no faith in any of them except Scott." He apparently referred to Hugh Scott of Pennsylvania, the Senate Republican leader.

A man from Trussville, Ala., who said he had undergone many personal tragedies, added, "I still have a tender spot in my heart for a person like you being kicked while he is down."

The six-cent contribution referred to in the statement came from a second-grader in Fort Collins, Colo. A nickel and a penny was attached to a post card with Scotch tape and the message said, "Please use this to help pay your taxes."

The White House press office said that the contributions came from various regions of the country and the sampling made public here bore that out.

However, Mr. Clawson said he did not know how the sampling was selected from the stack of mail in Washington, whether it was picked at random or selectively chosen to show a wide geographic distribution and overwhelming sentiment for the President.

Mr. Nixon has been in his Key Biscayne home since Friday. Except for attending church services yesterday, he has been in seclusion, working in his study and presumably resting to resume his campaign against impeachment on return to Washington, probably tomorrow.