NYTimes Associated JAN 8 1977. Rebozo Agrees to Pay \$52,474 in Back Taxes

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WASHINGTON, Jan. 7 (AP)—Former President Richard M. Nixon's close friend Charles G. Rebozo has settled a dispute with the Internal Revenue Sevice by agreeing to pay Federal income taxes of \$52,474 plus interest for 1970 and 1971, court records show.

The records filed with the Federal Tax Court show that the service had charged that Mr. Rebozo, a banker from Key Biscayne, Fla., received taxable income of \$222,334 during those two years, but reported only \$62,722 on his returns.

The \$52,474 in back taxes that Mr. Rebozo agreed to pay last month represented about 60 percent of the \$86,313 the service had said he owed. He had already paid \$31,673 in taxes for 1970, and 1971. A trial on the dispute was to have begun in Miami on Dec. 6, but Mr. Rebozo agreed to the settlement through his attorney two days later.