ocent of Fraud, Long Feels

Nixon was probably innocent their taxes." of fraud and simply accepted the advice of his lawyer and Committee is investigating Mr. Nixon expects to owe accountant in claiming tax de- whether the deed giving Mr. \$302,000 in back taxes and into take.

enue Taxation, which he heads, will find that Mr. Nixon owes back taxes on his 1969-72 returns.

But, he said in a television

was entitled to take.

Sen. Russell B. Long (D-La.) what their lawyer and their would not be." said yesterday that President accountant tells them about Long declined to confirm or

Nixon's vice presidential pa-terest-more than a quarter of ductions he was not entitled pers to the National Archives his net worth. was backdated to look like the Long left no doubt the Joint gift was made before a new until we can report because Committee on Internal Rev- law made such gifts non-de- we are going to say exactly ductible.

> turned out his agents had Nixon does owe back taxes. backdated the deed.

interview taped for Louisiana Long said. "If those people, in asked the committee to investistations, "everything I know preparing their boss, tax regate them and promised to would indicate that he did turns, did something that was abide by its decisions. The IRS what his lawyer and his accountant told him to do: wrong and knowlingly prethen said it was re-auditing pared a tax return that Mr. Nixon's returns. "He claimed deductions that claimed deductions that the they thought, or at least, that man had no right whatever to duction, which saved the Presithey advised him, they felt he claim, and they knew they had dent \$235,000 in taxes, a capi- San Clemente. no right to do that, then, of tal gain tax of about \$30,000 time. They are very busy, just of tax fraud. But, if the Presi- mittee rules he owes taxes on month or in March.

like that man was. They do dent didn't know that, he

dispute a report in The Wash-The Congressional Joint ington Post on Feb. 6 that said

"I just urge you to just wait how much the President Long was asked if Mr. Nixon owes," he said-indicating the would be guilty of fraud if it committee will conclude Mr.

On Dec. 8, after making pub-"Not unless he knew it," lie his tax returns, Mr. Nixon



SEN. RUSSELL B. LONG ... probing Nixon returns

The committee's report is ex-"Businessmen do it all the course, they would be guilty could be assessed if the com-pected to be issued late this