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**TAX PANEL PLANS
COMPLETE REVIEW
OF NIXON RETURNS**

**Congressional Unit Extends
Its Inquiry Beyond 2 Areas
Specified by President**

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Special to The New York Times

WASHINGTON, Dec. 12—The Congressional Joint Committee on Internal Revenue Taxation decided today to look into every aspect of President Nixon's tax returns for the years of his Presidency, not just the two items that Mr. Nixon asked the committee to review.

Committee members agreed, at a two-hour closed meeting, that it would be impossible to review part of a tax return, according to Representative Wilbur D. Mills, Democrat of Arkansas, the chairman. He noted that the committee ordinarily looked at an entire tax return if it looked at any part.

Mr. Nixon asked the committee to review only two matters: Whether he was right in not declaring a taxable capital gain on the 1970 sale of some land in San Clemente, Calif., and whether he made a gift of his Vice-Presidential papers to the National Archives before a change in the law in mid-1969 that ended the tax advantage from such gifts.

Could Owe \$267,000

Mr. Nixon's attorneys have calculated that he could owe as much as \$267,000 in back Federal income taxes if the committee decided he was wrong on both points. Mr. Nixon has pledged to pay whatever back taxes, if any, the committee decides he owes.

Whether any problem could develop between the White House and the committee because of the committee's decision to look at every aspect of the Nixon tax returns was not clear.

Mr. Mills made public a letter written to him by the President, dated last Saturday, in which Mr. Nixon pledged the "full cooperation" of his office with the committee and "full access to all relevant documents."

But the letter made clear that Mr. Nixon was expecting the committee to inquire into only the two specific items he requested.

Undecided on Hearings

The committee has subpoena powers, but members said they hoped not to have to use them.

The committee has not yet decided whether it will hold hearings, but Mr. Mills said that hearings might be necessary because "there are facts in dispute."

So far as is now known, the factual disputes revolve mainly around the gift of the pre-Presidential papers. The issues include such matters as whether the donated papers were designated and given before the July 25, 1969, deadline, or were merely being stored by the Archives as a courtesy.

Without judging the factual issues, Mr. Mills criticized the President for taking the deduction in the first place, even if it was legal.

"I think a public official who files a tax return has to be holier-than-thou," he said. "Frankly, had I been the President's attorney, I would have advised him not to take the deduction."

The committee instructed its

Continued on Page 20, Column 4

Continued From Page 1, Col. 5

staff, which is one of the most respected in Congress, to begin examination of the tax returns and related documents as soon as they were received.

The staff was asked to have its recommendations ready when Congress returns from its winter recess in late January.

The recommendations were expected, at that time, to deal with how the committee should proceed further, and not to constitute any tentative finding on whether Mr. Nixon underpaid his taxes.