

JAN 24 1974

Long Thinks

Nixon Owe

Back Taxes

Sen. Charles McNair, R-Ia., said yesterday that a Senate committee report on an almost identical bill he introduced to pay back taxes because he was not entitled to the 10% deduction claim in the bill on his vice presidential papers.

McNair, chairman of the Senate Finance Committee, has been investigating Mr. Nixon's taxes at the President's request, said yesterday. He has seen so far indicates the deduction was improper.

But Long said the joint congressional committee on internal revenue taxation has reached no conclusion on whether the error was "technically" or "fraudulent."

The deduction reduced Mr. Nixon's taxes between 1969 and 1972 by an estimated \$235,000.

Mr. Nixon has told the committee he would pay back taxes if the court decides he owes them. He filed a plan for the four years on which he would pay gross income of \$1,000,000.