

## Nixon Said to Reject Amending His Taxes

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By The Associated Press

WASHINGTON, March 29— President Nixon's tax lawyers have rejected any suggestion that he voluntarily amend his returns and pay additional taxes, and have asked to argue their case before an investigating Congressional committee, sources close to the inquiry said today.

The sources said the Joint Committee on Internal Revenue Taxation would receive within a week a staff report concluding that President Nixon owes substantially more than the \$78,651 he paid on income totaling more than \$1-million in the years 1969 through 1972.

The suggestion that Mr. Nixon voluntarily file new returns for the years in question was made publicly by Representative Wilbur D. Mills, Democrat of Arkansas, vice chairman of the joint committee and chairman of the House Ways and Means Committee.

The White House has not responded publicly, but there have been strong indications to

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the committee that the President has no intention of conceding in advance that his returns were incorrect.

The committee studying the President's taxes will consider the staff report in private session and, if Mr. Nixon's lawyers press their request, will give them a chance to argue against the conclusions the sources said.

Whether the committee would call witnesses and hold public hearings on questions of fact would depend on developments, the lawyer said.

Although the joint committee's inquiry is not directly related to the House Judiciary committee's impeachment investigation, the President's lawyers were allowed to participate, the agreement could be cited as a precedent affecting the broader inquiry.

James D. St. Clair, the President's counsel, has asked for an opportunity to challenge evidence, cross-examine witnesses and introduce his own evidence before the Judiciary Committee. That group, divided on the issue, has not replied.

On the major issue in the tax controversy, Mr. Nixon's gift of papers worth \$576,000 to the National Archives, sources reported developments that they said could lead to suggestions for compromise.

A new appraisal of the papers has put a much lower value on the papers, they said, so that if the donation were ruled valid, the President would still owe some tax.

However, one source said that nothing he had seen convinced him that the donation would qualify under the law. A key question is whether the gift was completed and accepted before July 25, 1969, when a change in the applicable law took effect.

The staff report is understood to cover also such questions as whether Mr. Nixon could have paid capital gains

tax on profits from the sales of his New York apartment and a portion of his property in San Clemente, Calif.

The report also is understood to cover the deductions he claimed for expenses at San Clemente and several smaller items.

On all of these, sources said, the President's tax lawyers contend that legal authorities can legitimately differ and that they should be heard in opposition to any adverse conclusions. The sources said the committee was concerned that its investigation be seen as completely fair and would hear out the President's attorneys before making public its own conclusions.

## Senate Defeats Substitute For Campaign Reform Bill

WASHINGTON, March 29 (AP) — The Senate rejected today, by a vote of 43 to 30, a bill to require full disclosure of campaign spending that had been offered as a substitute for a reform measure that includes public financing of Federal election campaigns.

The substitute was offered by Senator Jesse Helms, Republican of North Carolina, who said it would end the loopholes in a campaign disclosure law passed in 1971.

But Senator Howard W. Cannon, Democrat of Nevada, who is chairman of the Senate Rules Committee, which drafted the reform measure, called the substitute "mischievous and frivolous."

The defeat marked the failure of another attempt to eliminate or modify proposal for public financing of campaigns for public financing of campaigns for Federal offices.

## Penalty for Biting U.S. Aide

SEATTLE, March 29 (AP) — Lynn Bruce Crewswell, 26 years old, has admitted biting a customs officer at Blaine, Wash., but said he did so only to prevent an unlawful search. Nevertheless United States Magistrate John Weinberg sentenced the Lynden, Wash., man to 50 hours of public service in a hospital or a national forest and placed him on probation for a year.