Long Foresees a Complete Audit Of Nixon's Income Tax Returns

Special to The New York Times

Louisiana, vice chairman of the Congressional committee that will review President Nixon's tax returns, said today that he believed the committee would want to conduct a complete audit of the returns.

Mr. Nixon had asked the Joint Committee on Internal Revenue Taxation to look only at two disputed items on his tax returns. The two questions were whether he should have declared a capital gain on the sale of some land in San Clemente, Calif., in 1970, and whether he actually donated his Vice - Presidential papers to the National Archives before July 25, 1969, when Congress changed the law to take the tax advantages out of such donations.

Senator Long in a statement, said that it "has been customary" whenever the joint committee examined any individual's tax return for it to look at the whole return.

He said he expected the last to to that effect," Mr. Collier said.

Bout Mr. Nixon's taxes could be decided by the committee's staff. They were Representative Herman T. Schneebeli of Pennsylvania and Senator Carl T. Curtis of Nebraska. Senator Curtis also expressed the opnion that Mr. Nixon had acted entirely within the law. A third Republican member, Representative Harold R. Collier of Illinois, said the committee should attempt to ascertain mot only whether the gift was made before the statutory deadline but also what "yard-stick was used to establish the value of the papers." The value was set at \$576,000 by an appraiser who specializes in historical documents, Ralph G. Newman of Chicago.

"If we do not find strict will be our responsibility to file a report to that effect," Mr. Collier said.

Sargent Gets 'Smaller' Car BOSTON, Dec. 10 (AP) — At

WASHINGTON, Dec. 10—the committee said yesterday Senator Russell B. Long of that they thought all questions Louisiana, vice chairman of the about Mr. Nixon's taxes could Congressional committee that be decided by the committee's

dividual's tax return for it to look at the whole return.

He said he expected the committee's staff to "take a month or more" to examine the returns, talk to persons involved in the various challenged decisions and recommend to the committee what future course, if any, it should take.

The committee will meet with the staff on Wednesday to talk about how to proceed.

Two Republican members of

Sargent Gets 'Smaller' Car

BOSTON, Dec. 10 (AP) — At a news conference, Gov. Francis W. Sargent said in answer to a reporter's question that he was switching to a smaller car because of the energy shortage. What he did not say is that his "economy" car is a six-passenger Lincoln Continental that replaces his nine-passenger Cadillac.

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