

Long Doubts Nixon Tax Fraud On Deduction for Gift of Papers

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WASHINGTON, Feb. 8 (UPI)—Senator Russel B. Long, Democrat of Louisiana, said today that President Nixon was probably not guilty of fraud when he accepted the advice of legal and accounting aides in claiming tax reductions that he was not entitled to take.

Senator Long left no doubt that the House-Senate Committee on Internal Revenue Taxation, which he heads, would find that Mr. Nixon owes back taxes on his 1969-72 Federal income tax returns.

But he said in a television interview taped for Louisiana stations that "everything I know would indicate that he did what his lawyer and his accountant told him to do," adding that "he claimed deductions that they thought, or at least, that they advised him, they felt he was entitled to take."

"Businessmen," Senator Long said, "do it all the time. They are very busy, just like that man was. They do what their lawyer and their accountant tells them about their taxes."

The joint committee is investigating whether the deed for Mr. Nixon's gift of his Vice-Presidential papers to the National Archives was back-

dated to appear that the gift was made before a new law took effect and made such gifts nondeductible.

Senator Long was asked whether Mr. Nixon would be guilty of fraud if it turned out that his agents had backdated the deed.

"Not unless he knew it," Mr. Long replied, adding "If those people, in preparing their boss' tax returns, did something that was wrong and knowingly prepared a tax return that claimed deductions that the man had no right whatever to claim, and they knew they had no right to do that, then, of course, they would be guilty of tax fraud. But, if the President didn't know that, he would not be."

Senator Long declined to confirm or dispute a report in The Washington Post Wednesday that said Mr. Nixon expected to owe \$302,000 in back taxes and interest—more than a quarter of his new worth.

"I just urge you to just wait until we can report because we are going to say exactly how much the President owes," he said, indicating that the committee would conclude Mr. Nixon owed back taxes.