

Nixon may owe \$400,000 in taxes

United Press International

LOS ANGELES — A Congressional investigating committee is expected to announce Wednesday that President Nixon owes as much as \$400,000 in back taxes and that there is "evidence of civil fraud" in his returns, the Los Angeles Times said yesterday.

The Times said the Internal Revenue Service, which has announced a reopening of Nixon returns for audit, is expected to assess the President for the taxes as soon as the report is released.

The Times report quoted sources close to the joint committee on Internal Revenue taxation.

When the President made public his finances last De-

cember, he asked the joint committee to study what he called two "controversies" concerning his 1969-1972 returns which were prepared by his tax attorneys.

Since the IRS announced its reopening of the returns the joint committee and the revenue service have exchanged information in their parallel studies, the Times said.

The report is expected to show that President Nixon owes between \$300,000 and \$400,000 in back taxes and to include evidence of civil fraud in connection with the preparation of the President's returns, the newspaper said.

The Times quoted sources close to the investigation as saying the IRS has had a criminal fraud probe under way for several weeks but this does not necessarily mean the service will recommend prosecution.