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Probe of Nixon's Taxes Completed

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Congressional staff investigators have completed their examination of President Nixon's tax returns for the years 1969 through 1972 but it was not clear just how soon the public would learn what they found.

The report, which has been taken under armed guard to the section of the Government Printing Office that deals with secret documents, is scheduled to go before a closed meeting of the Joint Committee on Internal Revenue Taxation tomorrow.

A majority of the committee is, however, apparently opposed to the original plan of the chairman, Senator Russell B. Long of Louisiana, who wanted to make the staff's study public tomorrow afternoon.

The vice chairman, Representative Wilbur D. Mills of Arkansas, along with all four of the Republicans on the ten-member committee, believes that the committee itself should have the opportunity to review the staff's recommendation and perhaps to change them before the study is made public.

Senator Wallace F. Bennett of Utah, the ranking Republican senator on the joint committee, said he believed it would take at least a week or ten days for the committee members to review the staff's findings.

The question of immediate publication of the staff report, which is said to conclude that Mr. Nixon underpaid his taxes by several hundred thousand dollars, is only one issue that the committee will have to decide tomorrow.

Another is whether Mr. Nixon's tax lawyers, Kenneth A. Gemmill of Philadelphia and H. Chapman Rose of Cleveland, should be allowed to appear before the joint committee to make whatever arguments they wish to make against the conclusions reached by the staff.

It has also been reported that the White House is considering an attempt to fight, in the Tax Court, any findings that is made that the President owes additional taxes.

There have been reports that the staff has found as many as seven separate

questionable items in Mr. Nixon's tax returns.

These include, in addition to the \$576,000 deduction taken for the vice presidential papers, the possibilities that Mr. Nixon failed to declare and pay tax on two separate gains that he may have realized, that he wrongly took depreciation on his houses in San Clemente and Key Biscayne, and on some office furniture in the White House, that he exaggerated state gasoline taxes that he paid and that he received personal benefits in the form of taxpayer-financed improvements to his houses that should have been declared as taxable income.