

# Returns Legal, Nixon Lawyers Tell Tax Probe

By Lou Cannon

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White House attorneys met yesterday with staff members of the joint congressional committee investigating President Nixon's taxes and contended that Mr. Nixon had acted legally in taking a \$576,000 deduction for his vice presidential papers, a source close to the committee

has disclosed.

The two attorneys, Kenneth Gemmill and H. Chapman Rose, also asked to present the White House side of the case today when the Joint Committee on Internal Revenue Taxation meets in closed session to receive a staff report on Mr. Nixon's taxes.

That report, the product of a five-month investigation, reportedly will find that Mr. Nixon acted improperly in claiming the deduction for a 1969 gift of portions of his vice presidential papers and in failing to pay capital gains taxes on the sale of land surrounding his San Clemente estate. It also includes a report on various minor purported irregularities in the President's 1969-72 income tax returns.

However, a last-minute White House effort to delay release of the document left the public nature of the report very much in doubt.

It had been the intention of Committee Chairman Sen. Russell Long (D-La.) and the assumption of the staff that the report would promptly be made public by the committee. Long has scheduled a press conference for 2 p.m. today in order to release the report.

But the White House has been lobbying to keep the document secret until Mr. Nixon's tax attorneys have presented their arguments to the committee. Sen. Wallace Bennett (R-Utah) and Sen. Carl Curtis (R-Neb.) both contend that the report should not be made public until the committee has a chance to study it.

Rep. Wilbur Mills (D-Ark.), the vice chairman, also has refused to say whether he will vote to make the report public.

The White House has been negotiating with Mills, who earlier predicted that the report would lead to Mr. Nixon's

resignation, in an attempt to bring the White House attorneys before the committee. Rep. Harold Collier (R-Ill.) said the request was made last

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week to Mills by White House counselor Bryce Harlow.

Collier, in many ways, reflects the dilemma of the 10 committee members.

He said yesterday that it has been "the long-standing policy" of House committees to withhold staff reports until they have been studied by the committee. On the other hand, Collier said, he is concerned that the report might come out piecemeal if this decision is taken.

This is the point that has been made by Long in arguing for immediate release of the staff report.

Few details were available yesterday on the meeting between the White House attorneys and the committee staff. It is known, however, that the staff contends the White House position already has been considered in the preparation of the report.

The committee is inspecting the President's taxes only because Mr. Nixon asked it to make the inquiry. Mr. Nixon promised to abide by the committee's decision and pay back taxes if the committee agrees that the deductions were improper.

At the outset of the investigation both Democratic and Republican members of the committee promised a non-partisan investigation and a prompt report. The committee met only once and left the actual investigation to its staff, which is one of the most

highly regarded on Capitol Hill.

Partisan lines have hardened in recent weeks, however, in the face of a White House decision to dispute staff conclusions regarded as damaging to the President.