

Aides Say Nixon May Challenge Inquiry's Report on His Taxes

WASHINGTON, April 3 — White House officials indicated today that President Nixon might contest or take issue on some aspects of the forthcoming report by the Congressional Committee on Internal Revenue Taxation on his income taxes.

His spokesmen are not saying, as Mr. Nixon himself did last December, that he would "abide by the committee's judgment" in the matter.

Ronald L. Ziegler, the White House press secretary, said last night, "I do not think we should attempt to predict the outcome of our decisions. We will deal with it all at one time, piecemeal." His deputy, Gerald L. Warren, said the same thing this morning when asked specifically if Mr. Nixon would abide by the committee's findings.

Privately, some White House officials are saying that Mr. Nixon may well dispute the report, in some fashion.

Two White House lawyers, Kenneth A. Gemmell of Philadelphia and H. Chapman of Cleveland, met with committee staff today and defended the President's donation for his Vice-Presidential papers as legal. They also asked to participate in the committee's closed meeting tomorrow.

Mr. Gemmell and Mr. Warren prepared the materials detailing Mr. Nixon's finances and tax payments for his first years in the Presidency, which were made public last December.

At that time, Mr. Nixon asked the committee to review two aspects of his return: the gift of pre-Presidential papers to the National

Archives, for which he claimed deductions of \$576,000, and his sale of land from his San Clemente, Calif., property, for which no capital gain was reported.

He said he had asked the committee to decide whether, "in their judgment, my tax returns should have shown different results." "I will abide by the committee's judgment," he added.

However, the committee has gone into several other aspects of Mr. Nixon's returns, and on these he did not request its judgment.

Dispute on Lawyers Looms

It appeared probable that the joint committee would find itself in a major dispute over whether to permit the President's lawyers to appear before the committee when it meets tomorrow to study a report prepared by the committee staff.

Senator Russell B. Long, Democrat of Louisiana, the chairman, said he was absolutely opposed to such a procedure. The vice chairman, Representative Wilbur D. Mills, Democrat of Arkansas, said he would not necessarily object "if we can do that without involving a thousand more people."

Representative Al Ullman of Oregon, the second-ranking House Democrat and an increasingly influential member, said he feared that if the President's lawyers were heard, others would demand to be heard and "that could drag out the whole thing indefinitely."

All of the committee's Republicans were expected to support any move that the President's lawyers be heard.