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The investigation that is costing President Nixon nearly half of his net worth and that has suggested stricter tax standards for future Presidents concluded yesterday on the same note of reluctant responsibility it began on.

Sen. Russell Long (D-La.) and Rep. Wilbur Mills (D-Ark.), who rotate chairmanship of the Joint Committee on Internal Revenue Taxation, had said at the outset that they were dubious about the propriety of a congressional committee determining the taxes of any citizen, even the President. The committee decided to accept the responsibility of investigating the President's 1969-72 tax returns, according to some members, because no one could devise a politically acceptable formula for refusing Mr. Nixon's direct request.

"It would have looked as if we were putting a congressional imprimatur on

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the President's taxes if we had ducked it," said one Democratic member of the committee.

Yesterday, after the committee voted to accept the substance of its staff report that the President should pay \$476,431 in back taxes and interest, both Long and Mills appeared somewhat sympathetic to Mr. Nixon.

"There are some items where the staff may have been too tough on the President," said Long, the present committee chairman. "Auditors are like that. When the IRS gets after you, they range from hard to fair."

Mills, who said that Mr. Nixon could have accomplished the same purpose by taking his advice to voluntarily amend his returns, offered the opinion that "The President did the best he could under the circumstances."

The committee's official statement, issued after a brief session Thursday, mixed commendation of the President with support for the staff's report.

"While we have not completely analyzed all of the technical aspects of the report, the members agree with the substance of most of the recommendations made by the staff," the statement said. "Because of the President's decision to pay the deficiencies and interest for 1969 through 1972, as asserted by the Internal Revenue Service . . . the Joint Committee on Internal Revenue Taxation has decided to conclude its examination of the President's returns."

"The committee commends the President for his prompt decision to make these tax payments."

This decision spared the committee the need for a vote that would have, in effect, determined the President's tax status since Mr. Nixon had promised to abide by the committee's findings. Overshadowing the committee's desire to avoid such a direct vote was the knowledge that every congressman may be called upon to vote on an impeachment resolution or, in the case of the senators, on the Presidential removal from office.

It was this knowledge of the impending impeachment resolution that caused the staff to steer carefully away from the fraud issue.

"The staff believes that neither the House nor the Senate members of the joint committee would want to have prejudged any issue which might be brought in such proceedings," the staff report said.

However, a copy of the report was shipped promptly to the House Judiciary Committee, which had been awaiting the outcome of the study. The Judiciary Committee staff had planned to consider the fraud issue to see if an impeachable offense is involved, but awaited the joint committee report to avoid duplication of effort.

The joint committee inquiry, working closely with the Internal Revenue Service, was one of the most thorough inquiries of any taxpayer's deductions in history. It was motivated by the opinion, expressed frequently by Mills, that taxpayers would lose confidence in the system if they thought that the President was receiving special treatment.

"From the standpoint of the tax system alone, this confidence of the general public is essential since ours is basically a voluntary assessment system . . ." the staff report said.

With this in mind, the committee staff examined grocery bills, petty cash receipts and White House memos.

It wound up disallowing such items as \$5,391 for Tricia Nixon's masked ball and 25 per cent of the cost of a \$22.50 bill for cleaning Pat Nixon's bathroom rug at San Clemente.

As the staff report put it, "The staff has not withheld recommendations because of the office of the taxpayer involved."