

NIXON TAX STUDY IN HOUSE TO TOUCH ON POSSIBLE FRAUD

Doar Asserts His Staff Has Requested I.R.S. Data on President's Returns

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WASHINGTON, April 8—The government inquiry staff of the House Judiciary Committee is investigating whether fraud may have been involved in President Nixon's handling of his income taxes.

John M. Doar, chief counsel of the staff, told committee members at a briefing today that the question of fraud was clearly part of their investigation. He said records of the Internal Revenue Service dealing with the President's tax matters had been requested along with other tax information.

Several members of the committee have said that they would regard any evidence of criminal fraud in the President's tax returns as potential grounds for impeachment.

Earlier statements by the Judiciary Committee chairman, Representative Peter W. Rodino, a New Jersey Democrat, and other senior committee members had indicated the committee was not prepared to consider the question of fraud but would concentrate instead on whether the President's handling of his personal tax matters had diminished confidence in the internal revenue system.

No Judgment

The Joint Committee on Internal Revenue Taxation, whose staff found that Mr. Nixon's returns included a deficiency of \$440,000, refrained from any judgment on the question of fraud. The I.R.S. which has ordered that he pay \$432,000 in back taxes and penalties, said it had found no basis for assessing a fraud penalty.

The fraud investigation was disclosed at a briefing in which Mr. Doar also reported that the White House has agreed to reply by tomorrow to the committee's request for tapes of 41 or 42 Presidential conversations involving the Watergate cover-up.

The White House is expected to agree, at least in part, to

the request and thus head off a major confrontation with Congress. Mr. Rodino had been prepared to seek authority to issue a subpoena should the White House fail to meet the deadline for a yes-or-no answer set for tomorrow.

May Consider Subpoena

In fact, Mr. Rodino said he would schedule a meeting of the full committee for later this week to consider a subpoena should the White House response tomorrow be unsatisfactory. However, a source familiar with the recent dialogue between staff members and the White House said that the response "will probably eliminate the need for any consideration of a subpoena."

Republican Congressmen were predicting over the weekend that the White House would

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respond in a way that the committee would find satisfactory.

Anticipating criticism, which came in short concentrated bursts from Republicans, about the pace of the impeachment inquiry, Mr. Rodino opened today's briefing with a proposed schedule that would lead to a presentation of evidence of the President's conduct in office.

During the first week following the Easter recess (which begins Friday and ends April 22), he said, he will schedule a meeting to decide whether the issues before the committee may be narrowed. There are now 53 separate areas of possible indictable offenses that the committee is charged to investigate. Some of those, including the alleged misuse of Government agencies by the President, will almost certainly be dropped as areas with which the committee need not deal in detail.

During the second week following the recess, the chairman said, he plans a meeting during which the committee will adopt rules of procedure to deal with such questions as holding evidence confidential and the role, if any, of the President's counsel in the inquiry proceedings.

All of these meetings envisage beginning hearings of the evidence, probably in executive session, by May 6.

Undaunted by the outline, however, Republican members, who had come to today's briefing prepared to criticize procedures and complain that they had no opportunity to consider important questions, plowed ahead.

Representative Robert McClory, an Illinois Republican who is the second-ranking minority member of the committee, told his colleagues he was so upset about his lack of a voice in procedures that he had asked for a special order of

business on the day's House calendar so he and other Republicans could air their grievances before the full House.

Republicans generally complain that they cannot force a committee vote on whether—and to what extent—President Nixon can be represented by counsel during the taking and hearing of evidence in the inquiry.

After several minutes of partisan bickering over the question, Democratic Representative Robert W. Kastenmeier of Wisconsin observed:

"It seems to me the President is very vigorously represented here. He doesn't even need to send Mr. St. Clair." This was a reference to James D. St. Clair, Mr. Nixon's counsel.

"I do not represent President Nixon," retorted Mr. McClory, "I am representing the interest of Congress and our handling of this matter."

Meanwhile, in the Senate, the majority leader, Mike Mansfield, Montana Democrat, urged his colleagues to refrain from speculation about the possibilities of impeachment.

"In my opinion," Senator Mansfield said, "no one knows; certainly I do not and no one will know until and unless a vote is taken in the House on the issues involved."

Should impeachment occur and should a Senate trial take place, he suggested the Senators give serious consideration to allowing the procedures to be televised.

"The American people," Mr. Mansfield said, "should see the totality of evidence when and if it is presented to the Senate so that when each Senator makes his final judgment of guilty or not guilty, the American people will be fully apprised of the basis of that judgment."