NYTimes APR 2 6 1974 RODINO'S INQUIRY WILL SEND NIXON **QUERIES ON TAXES**

Acts to Learn if There Was Criminal Fraud—Extends Tape Subpoena Deadline

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Special to The New York Time

WASHINGTON, April 25 · The House Judiciary Committee is preparing to send written questions to President Nixon determine if "criminal fraud" was involved in the President's Federal income tax returns for 1969 through 1972.

The plan to ask him for an accounting of the \$484,000 in total deductions for his controversial gift of Vice-Presidential papers to the National Archives was disclosed today in a report to the committee from the staff of the impeachment inquiry.

The report also made clear that a number of the original allegations of wrongdoing by Mr. Nixon were being set aside so the staff could concentrate on the most serious matters. These matters include the Watergate cover-up and the President's tax payments, on which the issue of impeachment is likely to be resolved.

A Contentious Session

Although some members of the committee questioned the staff's judgment, the committee took no formal action either to endorse or countermand the priorities set by the staff.

Albert E. Jenner Jr., the committee's chief Republican counsel, told newsmen that the questions to be sent to Mr. Nixon would explore "whether there is any criminal fraud on the part of the President."

The unexpected proposal emerged from a long and contentious meeting at which the Judiciary Committee deliberated over the scope of the inquiry and its demands for evidence from the White House.

The committee voted, 34 to 4, to extend from today to next Tuesday the deadline for Mrs Nixon to comply with a subpoena for tape recordings of some 42 watergate-related conversations.

Early this month, Mr. Nixon agreed to pay more than \$450,-000 in back taxes and interest after both the Internal Revenue Service and the Congressional Joint Committee on Internal Revenue Taxation had ruled that the deductions for the papers and several other items were unwarranted.

Support Is 'Grudging'

Althiugh the impeachment inquiry staff had merely sug-gested the use of written interrogatories to explore the tax fraud issue, the committee charman, Representative Peter W. Rodino Jr., Democrat of New Jersey, said in an interview that the questions would be sent to the President be-cause they were "pertinent and relevant."

On the extension of the subpoena deadline, many Democrats on the panel said that they were giving "grudging" support, as one member put it, to the White House request, and they added that the delay would increase pressure on the President to comply with the subpoena fully.

"It has been our practice since the beginning to give to the President not due process but due process quadrupled,"

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said Representative Barbara C. Jordan, Democrat of Texas. She said that such patience was appropriate only if Mr. Nixon supplied the evidence even-

Democrats against the extension. They were Representatives Jerome R. Waldie of California, Robert F. Drinan of Massachusetts, Charles B. Rangel of Manhattan and Elizabeth Holtzman of Brooklyn, Miss Holtzman said that the committee had "leaned over so far backward I'm afraid some of us have fallen over."

The committee's bipartisan staff recommended that the staff recommended that the scope of the inquiry be concentrated on what John M. Doar, the special counsel, described as "priority matters." Mr. Doar told newsmen following the meeting that the staff was focusing on the President's possible role in the following sible role in the following

The Watergate cover-up at-tempt; clandestine activities of the White House special intelligence unit; the settlement in 1971 of antitrust action against the International Telephone and the International Telephone and Telegraph Corporation; the President's decision to raise Federal milk price supports following dairy producers' pledges of money for his reelection campaign; the \$200,000 donated by Robert L. Vesco and the \$100,000 offered by

Howard R. Hughes for the political use of the President, and Mr. Nixon's personal finances. The possibility of fraud in Mr. Nixon's income tax returns was not considered by the joint taxation committee and only recently was taken under review by the Watergate special prosecutor. prosecutor.

The Judiciary Committee staf report said, therefore, that "it will be necessary for the committee to conduct its own investigation if it is to pursue this subject." The report said "it may be desirable" to submit this subject." The report said "it may be desirable" to submit to the President questions similar to those sent to the White House on March 22—but never answered—by the staff of the joint tax committee. President Nixon said publicly anumber of times during the

a number of times during the debate over Judiciary Committee demands for tapes and documents that he would be willing to reply to written questions.

questions.

Mr. Jenner told newsmen that he had been a defense lawyer in tax fraud cases, and that "the test is, did the tax-payer willfully seek to avoid payment of taxes?"

Asked if such willful avoidance was difficult to prove, he replied, "Not usually, I regret to say as a defense lawyer."

Cambodia Not Dropped.

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Although Mr. Doar did not list the secret bombing campaign in Cambodia in 1969 as one of the priority items under investigation, he assured several Democrats on the commit-tee that the issue was still unde review by the staff.

Mr. Jenner said that commit-

tee officials hoped to meet Monday with Senator John C. Stennis, the chairman of the Senate Armed Services Committee, to arrange for access to a report of the bombing that is being prepared by the committee.

As expected, the Judiciary Committee's bipartisan staff reported that 15 of the 56 original allegations against Mr. Nixon were not being pursued, either or because "the evidence is insufficient to justify devoting the resources required to complete a thorough investigation."

unexpectedly, however, several Democrats complained about dropping any of the subjects under investigation. Mr. Rodino said "No phase of the inquiry] is being concluded and discontinued as such," and Mr. Doar said, at one point, "We are not closing any inquiry".

But Republican members re-

But Republican members reported yesterday that many of the allegations were being "dropped," and the report issued this morning said "the staff does not presently contemplate further inquiry" into 15 of the potential charges.

Among the issues that were appropriated by Congress and the Administration's attempt to dismantle the Office of Economic Opportunity.

Miss Holtzman sharply questioned Mr. Doar's apparent willingness to set aside the issue of impoundment—the re-

Among the issues that were being shelved and likely to be fusal to spend appropriated abandoned eventually were 13 funds—and the special counself Government agencies for political purposes the President's refusal to spend funds sel's explanation that the White House rationale was perhaps "not proper" but was "respectable."