

'Sensitive' Documents Omitted From

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The pre-Presidential papers for which President Nixon claimed a \$576,000 tax deduction were culled to eliminate "sensitive" documents, even though Mr. Nixon turned the papers over to the National Archives with the specification that no unauthorized person could see them until after he left the White House.

According to testimony given to the Congressional Joint Committee on Internal Revenue Taxation, the items that were removed from the 1,176 boxes of donated papers included "sensitive files respecting J. Edgar Hoover, Jacqueline Kennedy and the Vietnam war."

An inventory of the "pre-

Presidential papers located in President Nixon's vault at the National Archives" has been turned over to the joint committee and a copy has been obtained by The New York Times.

The inventory, which covers both the papers given to the archives and those retained by Mr. Nixon, shows that the donated items included thousands of newspaper clippings and some unclipped newspapers; 229 boxes of invitations to Mr. Nixon to attend social events or to give speeches, along with carbons of his replies, mostly "turndowns"; and thousands of items of correspondence, some with public figures but also such items as letters from children.

A few items of clear historical interest were included, such

as the briefing materials that were prepared for Mr. Nixon before his trips as Vice President to the Far East, Central America, South America, Austria, Britain and the Soviet Union.

The Associated Press reported on Friday that the staff of the joint committee, which has been examining every aspect of Mr. Nixon's tax returns for 1969 through 1972, had found that the donated papers were overvalued at \$576,000. The appraisal was made by Ralph G. Newman of Chicago, a professional appraiser who has also valued the papers of many other public figures.

Whether the joint committee staff actually did find that the donated Nixon papers had been overvalued could not be independently confirmed.

Papers Nixon Donated to Archives

Another document in the possession of the joint committee and of The Times shows, however, that Mr. Newman valued all of Mr. Nixon's pre-Presidential papers—going back to his first campaign for Congress in 1946—at \$2,012,000.

The portion listed in the over-all inventory as included in the gifts to the archives in 1969 does not appear, on its face, to constitute more than a quarter of the total—the fraction that the valuation would suggest—in terms of either numbers or of interest.

Mr. Newman, over a period of months, has repeatedly refused to talk to The Times about the methods he used in valuing the papers.

The question of whether the staff on the joint committee believes that the donated pa-

pers were overvalued may be moot, according to the available information about the staff's findings.

It has reportedly concluded that the entire \$576,000 deduction, which would save Mr. Nixon nearly \$300,000 in taxes, should be disallowed because the staff found that the gift was not actually made before July 25, 1969, the date after which deductions for such gifts were prohibited by law.

All of the various issues surrounding Mr. Nixon's taxes are expected to move closer to a conclusion this week after the joint committee's staff presents its findings to the committee on Wednesday.

Whether the committee would vote to make the staff's conclusions public at that time was not immediately clear, al-

though it was understood that the chairman of the joint committee, Senator Russell B. Long of Louisiana, would move that this be done.

In December, when Mr. Nixon first asked the joint committee to look at his tax returns and decide whether he owed more tax, most of the committee's 10 members, including the four Republican members, indicated that they would support whatever findings the staff made.

At that time, however, none of the members foresaw how many controversial items might be involved in the tax returns, nor the possibility that there could be a charge of fraud against the President in connection with an alleged back-dating of the deed for the gift of the pre-Presidential papers.