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An Original Nixon Deed Doubted

By EILEEN SHANAHAN

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Washington — Congressional staff experts who are investigating President Nixon's taxes have reportedly become convinced that a deed establishing the President's right to a \$576,000 tax deduction never existed despite the contention of his lawyers to the contrary.

In addition, according to sources close to the inquiry, the congressional investigators believe they have sufficient documentary evidence to refute the argument made by Mr. Nixon and his lawyers that the deduction was legal even in the absence of the deed turning over a collection of Nixon papers to the National Archives.

That argument rests on a claim that Mr. Nixon's pre-presidential papers were delivered to the Archives before a change in the tax laws that disallowed big deductions for gifts of personal papers by public officials.

Nixon 'Property'

A document in the hands of the investigators shows, however, that more than three months after the cutoff date, the papers were still being described by a key man in the

transaction — the appraiser of the papers — as the "property" of Mr. Nixon. The papers were described as merely "presently stored" at the Archives, which has a practice of offering such storage space to public men.

Explaining the absence of an "original" deed, Mr. Nixon's tax lawyer, Frank DeMarco, has testified that he had his secretary retype the original, dated March 27, 1969, because its paper and the style were different from those of accompanying documents. Once the new copy of the deed was made, in April of the following year, the old one was destroyed, in con-

formity with his firm's practice on documents that had been replaced, he said.

However, DeMarco also testified that he learned in November, 1969, that Congress was apparently on its way to enacting legislation that would cut off deductions for gifts of papers as of the previous July 25.

Evidence Due

Thus, the investigators point out, he testified in effect that he destroyed the original March, 1969, deed only because he thought it looked unprofessional, even though he had learned that evidence that the gift was made before July 25, 1969 might become important.

The evidence on the "storage" of the papers, along with the reported evidence that there was never any deed other than a post-dated one, will be presented shortly by the staff of the congressional Joint Committee on Internal Revenue Taxation to the members of the committee.

The staff is trying to get its report written on all aspects of Mr. Nixon's tax returns by the end of next week, though some of the staff express doubt that this tentative deadline will be met.

The staff appears likely to abstain from reaching any conclusions on the crucial question of how much President Nixon himself knew about the allegedly nonexistent original deed and about the undisputed fact that the only "copy" of any deed is a back-dated version.

Congregation to Hear Talk on the Passover

Cherry Hill — Rabbi Howard Kahn of Congregation Beth-El will speak on the Passover at a Lenten supper at 6:30 P.M. Tuesday at St. Bartholomew's Episcopal Church on Marlton pike east of here.

A choral evensong with special Jewish hymns will begin at 7:30 P.M. in the church. A puppet show for the younger children will be held during the church service.