

to Ben Bradlee 7/21/74

### Postscript on Nixon and taxes and fraud

What has come out on this has been latched pretty much to the needs of meeting daily deadlines. Unless the Judiciary committee has done an in-depth job, to the best of my knowledge there has not been one.

What has been reported is what is more likely to make headlines.

If anyone has really gone back to the requirements of the law for a "gift" of the kind for which Nixon took such deductions, I am not aware of it and I have been looking.

My knowledge is limited to my own experience, to what the Archives has represented to me and has represented in court in one of my unreported Freedom of Information suits. While I do not pretend that this is complete, I do believe it relates to the absolute minimum in preconditions without which there cannot be any claim for tax benefit. I believe that unless these preconditions were met all subsequent federal investigations were in effect conspiracies and themselves fraudulent.

There must be an initial condition, that the "gift" serves the public interest. I do not see how this can be verbal.

If any conditions are attached to the "gift" there must also be a determination by the administrator of GSA that these conditions also serve the public interest. I do not see how this can be verbal. Here the wrong description of "deed" for what requires a contract and written contractual agreement, which is missing, are important. (And relating to the Morgan story, that the lawyer lacks authority, this is wrong. There is precedent. Burke Marshall signed the contract, called a letter agreement, for the executors of the JFK estate.)

The conditions Nixon stipulated, themselves I believe fraudulent, could not be agreed to by any government official. They enable him to first take the write-off and then recover 100% of his "gift." Have the eaten cake.

As I remember it, this "gift" was interpreted by GSA/Archives to include CREEP records after the filing of civil suits. This would among other things have required DJ to defend any action.

The GSA administrators were both Hugh Scott's former AAs. Both had legal problems, one as I recall jointly with Scott, with criminal prosecution a possibility over some land dealings in Philadelphia. Both, of course, Nixon appointees.

Without a signed contract there was no basis for making any tax claims. There was no ~~tax~~ signed contract. This cannot have been missed in the federal investigations, especially not by either GSA or IRS.

In short, aside from those things that have been reported, some of which have been argued, the absolute minimum in requirements for making any tax claim were not met, therefore on an unequivocal basis there was no legal tax credit possible. This was known to Nixon's appointees who thereafter found no fraud. Had they, they, too, would have been guilty of fraud.

There is a special section at Archives that deals with these matters. They not only know the laws, they can supply you with copies and with copies of the "deed." There also has to be a section at GSA dealing with these matters because as a general practise the administrator delegates his authority to the archivist.

Harold Weisberg