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**The Nixon Papers
As a Tax Deduction**

To the Editor:

Your Sept. 14 editorial on "The Need for Tax Reform" is a clarion call on an important subject. But to suggest that President Nixon's 1969 transfer of pre-Presidential papers to the National Archives could have resulted in a legitimate tax deduction is to overlook an important issue. It is highly unlikely that the transfer constituted a valid charitable contribution that entitled him to a tax deduction of \$570,000 spread over several years. The question is now under study by the tax bar and the Internal Revenue Service. It seems advisable to await their verdicts before conceding to Mr. Nixon's "papers deduction" a legitimacy that it rather clearly lacks.

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Tax Analysts and Advocates
Washington, Sept. 18, 1973
