

WXPost NOV 22 1973
LBJ Papers
Tax Break
Seen Small

AUSTIN, Tex., Nov. 21 (AP) —Former President Lyndon B. Johnson gave the bulk of his papers to the United States without obtaining any tax advantage, says the director of LBJ Library.

Director Harry Middleton said Johnson gave 200,000 documents, covering the years before he entered the U.S. Senate in 1948, to the library before a law allowing tax write-offs for such gifts was changed in 1969. Johnson served in the House before being elected a senator.

He said in an interview that he believed Johnson obtained a tax exemption only for those 200,000 papers, out of a total of 31 million.

President Nixon said during a news conference Saturday night that one reason he had paid only "nominal amounts" of income tax in 1970 and 1971 was that he had obtained a write-off, at Johnson's suggestion, for giving his vice presidential papers to the government before the tax change.

The remainder of Johnson's papers were bequethed to the library, which is maintained by the U.S. General Service Administration, by Johnson's last will after the 1969 change.

The library obtained all of Johnson's papers long before his death on Jan. 22, 1973, because Johnson wanted the staff to get a head start on processing them, Middleton said.

Asked whether Johnson had obtained an exemption for the gift of the 200,000 papers, Middleton said: "My own guess would be that he certainly did. I don't know what they were appraised at."

Donald S. Thomas, Johnson's lawyer and close friend, said Johnson "in all years paid very substantial income taxes."

However, he said he did not prepare Johnson's tax returns and did not know whether Johnson obtained any tax advantage for the initial gift of pre-1948 papers.

He added, "I know most public officials did, even on the state level."