

Sen. Weicker

Attack on Nixon Tax Deduction

Washington

Senator Lowell P. Weicker Jr. (Rep-Conn.) charged yesterday that President Nixon failed to meet the legal requirements for taking a \$570,000 income tax deduction on his prepresidential papers.

Weicker announced he had Internal Revenue Commissioner Donald C. Alexander and said the responsibility for determining their validity rests "solely within the jurisdiction of the Internal Revenue Service."

Asked about Weicker's charge, White House spokesman Ken W. Clawson said, "We think the disclosure of the President's financial position was as complete as it could possibly be and certainly unprecedented in the history of the republic."

"I am surprised to learn that Senator Weicker knows more about the tax laws than the Internal Revenue Service."

The senator and his legislative assistant, A. Searle Field II, briefed reporters on their 11-page legal memorandum and 26 supporting

documents that, they said, constitute the most exhaustive examination yet made public regarding the controversial tax break.

The materials not only challenge the legality of the deduction but raise the possibility that documents were falsified to make the gift of papers appear to have been completed before a new law barred tax deductions for such gifts.

And the memorandum says one of Mr. Nixon's personal attorneys apparently violated a California law requiring him to keep records that would show when certain documents were signed.

Weicker, junior member of the Senate Watergate committee, said he launched his own investigation of the tax matter several weeks ago after fired White House counsel John W. Dean III told the committee he had been aware of some problems regarding the gift.

The committee is authorized to investigate only 1972 presidential campaign activities.

The White House said in

its weekend disclosure of the President's finances that Mr. Nixon has asked the Joint Committee on Internal Revenue Taxation to review the gift and will pay the back taxes if the panel finds the deduction unauthorized. The committee is undertaking such a review.

Weicker was asked why he didn't turn his findings over to the same House-Senate panel set up to oversee IRS operations.

"If any of us have problems," he said, "we don't get congressional hearings. There is only one authority with reference to this, and that's IRS."

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