

# Tax break for LBJ papers in spotlight

WASHINGTON — An historian and author said yesterday there were indications that President Johnson may have taken up to \$30 million in tax deductions for "gifts" of his papers.

M. B. Schnapper, editor of Public Affairs Press, said in a letter to a congressional committee investigating President Nixon's tax deductions that "circumstantial evidence and confidential information" led to his conclusion.

Schnapper, who said he

had been studying the gifts of presidential papers to the archives and private libraries since those of Harry S. Truman, sent his letter to Rep. Wilbur D. Mills (D-Ark.), vice chairman of the Joint Committee on Internal Revenue Taxation.

Nixon has asked the committee to determine the legality of the \$576,000 tax deduction he took for donating his vice presidential papers.

In his letter, Schnapper said: "According to circumstantial evidence and confi-

dential information that has come to my attention, President Johnson's tax deductions on 'gifts' of predominantly official documents to the Lyndon B. Johnson Library in 1965, 1966, 1967 and 1968 probably amounted to at least \$10 million and possibly \$29 million."

The Johnson papers were evaluated by Ralph Newman, a Chicago specialist who did the same chore for Nixon.

"The value Mr. Newman placed on President John-

son's 30 million documents is not known," Schnapper said, but he had . . . "reason to believe that Mr. Newman considered them individually worth, on an average, more than 90 cents per item. If, however, this low rate served as the basis . . . then (Johnson) was in a position to claim or take \$29 million in tax deductions . . . million in tax deductions . . ."

Nixon has said Johnson told him about taking tax deductions for "gift" papers.