

How IRS Values His Music

Washington

The Internal Revenue Service has assessed bandleader Harry James nearly \$29,000 in back taxes, charging that the musician took too big a deduction on the gift of his musical scores to the University of Wyoming.

The IRS said James and his wife, Joan, had tax deficiencies of \$12,034 in 1968 and \$16,745 in 1969 because the scores and arrangements used by James' orchestra and donated to the university's music department had been appraised far in excess of their real worth.

The information was contained in a petition filed with the United States Tax Court, where James is contesting the IRS ruling.

Before the Tax Reform Act of 1969 made the value of such gifts negligible for tax purposes, artists, musicians and public figures could donate their papers and works to museums and schools and claim their appraised value as a tax deduction.

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