

NEW DATA ON GIFT BY NIXON IS HINTED

Analysis by Weicker Is Said to Question a Deduction on Taxes for Papers

By DAVID E. ROSENBAUM

Special to The New York Times

WASHINGTON, Dec. 6 —

Senator Lowell P. Weicker Jr. has told associates that he has prepared a detailed analysis that "raises significant doubt" about whether President Nixon was entitled to the half-million-dollar tax deduction he claimed for the gift of his Vice-Presidential papers to the National archives.

The Connecticut Republican, who is the junior Senator on the Senate Watergate committee, has had his staff working on the question of the President's tax liability for several weeks. Mr. Weicker and his staff have interviewed a number of former White House officials who dealt with Mr. Nixon's personal finances.

The Senator is reportedly planning to turn over the results of his investigation to the Internal Revenue Service within the next few days and to make the information public shortly afterward.

Some Get Nixon Statement

Mr. Weicker said today that he had not seen copies of the President's financial statement, which Mr. Nixon has given to members of the Senate Republican leadership and which he has pledged to make public sometime this week.

The Senator acknowledged that it was possible that the discrepancies his staff had unearthed could be explained away in the President's statement. But at a luncheon meeting today, Mr. Weicker cautioned a group of liberal and moderate Republicans that they might subsequently be embarrassed if they publicly accepted Mr. Nixon's financial statement without scrutiny.

Mr. Weicker, a lawyer, has noted that certain legal requirements must be met before a transaction can be considered a gift, and he has questioned whether these elements existed in the case of the Nixon papers.

On another matter, a Watergate committee official confirmed today a report by United Press International that the committee had heard allegations that F. Donald Nixon, the President's brother, had interceded with the President to help obtain approval of the sale of the airline Air West to Howard R. Hughes.

The official said that the allegations had been made by Robert Maheu and John Meier, both former employes of Mr. Hughes, the billionaire industrialist. The official said that, in an interview with the committee staff, the President's brother had denied the assertions.

The official said that the committee's investigators were by no means certain that the allegations were well-founded.

The question of the gift of the Vice-Presidential papers has been raised repeatedly by those seeking to show that Mr. Nixon has not paid enough income tax.

White House documents obtained by The Associated Press showed that Mr. Nixon paid a total of only \$5,965 income taxes in 1970, 1971 and 1972. A deduction of more than \$500,000 was claimed for the Vice-Presidential papers and spread over the three-year period, the documents showed, and other sizable deductions were claimed for state property taxes and interest payments.

In the three-year period, Mr. Nixon's salary alone was \$600,000.

Cutoff Date on Deduction

For the President to have made a legitimate claim of a deduction for the papers, they must have been given to the archives before July 25, 1969. The law was changed to make such gifts after that date ineligible for deduction.

A detailed study by a private research group, Tax Analysts and Advocates, concluded that there was no proof that Mr. Nixon gave the papers to the archives before the cutoff date.

The study noted that the deed for the gift, although dated March 27, 1969, was not sent to the Archives until April, 1970. It noted further that there was still no signature on the deed showing that the Archives had received the gift.

A critical question, according to experts, is whether the more than 1,000 cubic feet of papers that were sent to the Archives in March, 1969, were intended then as a gift or whether they were merely sent to the Archives for storage pending the construction in the future of a private library for Mr. Nixon's documents.

Senator Weicker is said to have carried his investigation further than the one done by Tax Analysts and Advocates, but he would not say today what additional information he had turned up.

Last week, The St. Louis Post Dispatch reported that the California lawyer who drew up the deed for the papers had not kept notary records of the transactions.

Frank DeMarco Jr., the lawyer, was a commissioned notary public, the St. Louis newspaper declared, and would have been required by law to keep records showing the deed and the date it was notarized.