

Dec. 30 Papers Gift Cut Nixon's '68 Tax

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President Nixon made a previously undisclosed gift of pre-presidential papers to the government just in time for a substantial deduction on his income tax return for 1968.

The \$80,000 gift was reportedly made before the controversial turnover of a \$576,000 collection that the President has been deducting since taking office.

White House officials said Mr. Nixon listed the first gift as having been made on Dec. 30, 1968 — based on an appraisal the day before.

Since the donation was made just before "the close of business" for the 1968 tax year, a White House spokesman said, Mr. Nixon listed it as a deduction for that year, his last as a private citizen.

The White House has made public the details of the President's tax returns from 1969 through 1972 only. As a result, they do not reflect the \$80,000 gift.

However, Chicago appraiser Ralph G. Newman's listing of the \$576,000 gift describes that collection as "The Papers of Richard Milhous Nixon — Part II."

Asked why, the White House acknowledged that there was a "Part I," which Newman also appraised.

It was said to include some of Mr. Nixon's congressional correspondence, documents about congressional investigations in which he played a role, and papers about his work for fellow Republicans in the 1964 campaign.

According to documents attached to Mr. Nixon's 1968 tax return, which has not been made public, Newman examined the papers on Dec. 29, 1968, and the esti-

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mate was completed the next day, a White House official said.

Newman's accompanying affidavit, however, was not dated until April of 1969, the official said.

A controversy over dates already surrounds the subsequent \$576,000 gift, which spokesmen for the President maintain was effectively made on March 27, 1969, when 600,000 items were transferred in boxes to the National Archives.

Congress later that year prohibited tax deductions for such gifts — beyond the stationery costs of the paper. The effective date of that law was July 25, 1969.

The deed of gift for the \$576,000 collection was not delivered until April of 1970, nine months later. The transaction has been questioned because the deed was not delivered to the archives before the cutoff date, because Mr. Nixon never signed the deed, and because archive officials refused to sign it since the President had not.

In addition, Newman's affidavit accompanying his \$576,000 appraisal was dated April 6, 1970.

Mr. Nixon began taking tax deductions for the \$576,000 on his 1969 tax return, which was due in the spring of 1970. He has taken deductions amounting to \$482,000 so far and presumably will claim the balance on his 1973 tax returns when they are due.

The President declared at a Nov. 17 press conference that he got the idea for donating his papers and qualifying for tax deductions from President Johnson who "came in to see me shortly after I became President."

Mr. Nixon, however, mentioned only his half-million-dollar gift.

It was not clear just when the separate \$80,000 collection was turned over to the government or whether it was accompanied by a formal deed of gift. Internal Revenue Service criteria for such gifts are that the gift must be either physically transferred with control relinquished to the recipient — or it must be deeded by the giver to the recipient and accepted by the recipient.

Presidents Johnson and Eisenhower each turned over collections of their papers with a formal deed that was also signed by the administrator of the General Services Administration, the agency that operates the archives.