

## Weicker Questions Nixon Tax Deduction

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WASHINGTON, Dec. 11—Senator Lowell P. Weicker Jr. released today a detailed argument questioning whether President Nixon was legally entitled to deduct from his income taxes the value of his Vice-Presidential papers.

It was primarily that deduction of \$576,000, spread over six years, that allowed Mr. Nixon to pay only nominal taxes in 1970 and 1971 and only a few thousand dollars last year.

White House officials said last weekend that the President would allow the Congressional Joint Committee on Internal Revenue Taxation to decide whether the deduction was a legitimate one.

The officials said that, were it not for the gift of the papers to the National Archives, Mr. Nixon would have owed an additional \$235,000 in taxes in the years 1969 to 1972.

Senator Weicker, a Connecticut Republican, who is the junior member of the Senate Watergate committee, declared that "there was no gift" of Mr. Nixon's Vice-Presidential papers before July 25, 1969. Because of a change in the tax laws, the President would not have been entitled to a deduction if the papers had been given to the Archives after that date.

### Data Given to I.R.S.

Mr. Weicker refused to say directly that he thought Mr. Nixon should pay more taxes, saying that was a matter for the Internal Revenue Service. But he said that he had turned over his legal brief to the I.R.S., and he called for the agency to "take a fresh look" at the matter.

Most of the factual bases for Senator Weicker's argument have been published before. But the Senator's staff, which had been investigating Mr.

Nixon's finances for more than two months, developed some new points. Among them were the following:

¶From the time that a truckload of papers arrived at the Archives in March, 1969, until November, 1969, when an appraiser decided which ones were to be donated to the Archives, the crates of documents were kept in an area of the Archives reserved for "courtesy storage."

The I.R.S. officials who audited Mr. Nixon's tax returns last spring made no effort to get in touch with the Archives or the appraiser to validate that there had been a gift.

Before the July, 1969, cut-off date, the appraiser, Ralph Newman, had made only a "ballpark estimate" that the gift was worth \$500,000. It was not until that November that Mr. Newman inspected the papers, selected about a third of them to be given to the archives and estimated their value of \$576,000.

### Another Source of Criticism

In addition to Senator Weicker's arguments about the deduction, questions came from another critic.

Ira L. Tannenbaum, director of a research group known as Tax Analysts and Advocates, noted that Mr. Nixon had never listed the Vice-Presidential papers on his statements of net worth.

Last weekend, the White House declared that Mr. Nixon's net worth when he entered office in 1969 was \$307,141. Yet, at the time, Mr. Nixon's papers themselves were clearly worth more than that, since they were appraised later in 1969 at over half a million dollars.

Of the 1,217 cubic feet of papers that were delivered to the Archives, only 392 cubic feet were donated as a gift, and Mr. Nixon retained control of the rest. But the value of these papers that are still own-

ed by Mr. Nixon were not included in his current statement of net worth, which the White House said was over \$1-million.

A White House spokesman, noting that Mr. Nixon had turned over his tax records to the joint committee for evaluation, said that there would be no further comment on the issues raised by Senator Weicker.

The spokesman also said that he could not explain why the value of the Vice-Presidential papers was not included in Mr. Nixon's net worth statements.