

Question on Nixon Papers

Washington

An attachment to President Nixon's 1969 income tax return says his gift of vice presidential papers to the Nation was made without restrictions. But the deed by which the gift was made says there are restrictions.

Such restrictions could affect the taking of tax deductions for the gift.

The deed, dated March 27, 1969, limits who can see the documents and where they are to be deposited. It refers to the limitations twice as "these restrictions."

Mr. Nixon's tax return, dated April 10, 1970, declared in describing the gift:

"Restrictions: None. The gift was free and clear with no rights remaining in the taxpayer."

A White House letter also claimed three years after Mr. Nixon had begun taking tax deductions for the gift that the documents still were "President Nixon's private vice presidential papers."

The White House now disavows the letter, written last spring, and says it apparently was drafted without proper staff work.

On the income tax return, a spokesman said yesterday the White House was standing by earlier statements of Mr. Nixon's lawyers and accountants that the limita-

tions on the gift were not considered serious enough to affect the validity of the gift.

"All this has been turned over to the joint congressional committee," deputy White House news secretary Gerald L. Warren said. "And the President welcomes this review."

One of Mr. Nixon's accountants had said earlier that the provisions in the deed were "not considered a restriction. It does not defeat the purpose of the gift."

A White House lawyer said the restrictions apparently were not considered material at the time the return was prepared.

Such restrictions on gifts of papers by important public figures are not unusual. Sometimes they are based on national security and other times on a desire for privacy.

However, in the case of Mr. Nixon and apparently President Lyndon Johnson, the issue is complicated by their claim of tax deductions for the value of the gift.

Mr. Nixon's papers were appraised at \$576,000, and he already has claimed \$482,000 in federal income tax deductions for them over the past four years.

The deed provides that while Mr. Nixon is President, no one can have access to the donated papers without his written permission. It also reserves him "the right and power at any time during his lifetime to modify or remove this restriction."

It also stipulates that if a Nixon presidential library is established, it will be the permanent home of the donated papers.

Internal Revenue Service regulations require that a taxpayer declaring a deduction for a gift must attach to his return a statement describing the gift and any limitations placed on it.

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