

HHH Deducts \$199,153 For His Papers So Far

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Sen. Hubert H. Humphrey has donated his vice presidential papers valued at \$309,475 to the Minnesota State Historical Society and so far he has claimed \$199,153 in federal tax deductions for the contribution.

The tax figures were released yesterday by Humphrey, and a staff spokesman said the senator intends to take the full value of his gift as tax deductions, spread over a number of years.

Humphrey was asked about his donation following controversy over President Nixon's gift of his vice presidential papers to the National Archives, a contribution that provided Mr. Nixon with a \$576,000 tax deduction.

Humphrey used the same manuscript appraiser, Ralph G. Newman of Chicago, to fix a value on his public papers that President Nixon used.

Humphrey, however, does not appear to face the issue raised about the President's gift—whether it was legally executed before the tax laws were changed in 1969, prohibiting such tax deductions by public officials.

According to Russell Fridley, director of the Minnesota library, Humphrey signed an agreement with his homestate archives back in 1957 consigning to the state society all of his past and future public papers. Under that agreement, he has been shipping boxloads of office files to the St. Paul archives for many years.

All of Humphrey's vice presidential papers, according to Fridley, were delivered, starting in October, 1966, and ending on June 26, 1969. Thus, the papers were all in the possession of the Minnesota library

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a month before the deadline of July 25, 1969, when the tax-deduction provision expired.

Humphrey noted in his press release that, while he has donated 2,700 boxes of public and private papers to the state archives, dating back to his days as mayor of Minneapolis, he claimed a tax deduction only on his vice presidential papers.

According to Humphrey, he has spread the \$199,153 in deductions over four tax years—1969 through 1972—but he still paid substantial federal and state taxes in those years. His total federal income tax for the four years was \$200,991. His Minnesota state income tax was \$25,919.

"I have complied with the law in all respects and cooperated fully with the Internal Revenue Service in making available all of my books and records," Humphrey's statement said.

According to his staff, the senator paid the following amounts of federal income tax in the years that he was reducing his tax liability through the contribution: \$81,662 in 1969, \$39,792 in 1970, \$49,435 in 1971, and \$30,102 in 1972.

Humphrey left office as Vice President in January of 1969 and took up several jobs as a private citizen — a teacher at the University of Minnesota and Macalester College, a board member for Encyclopaedia Britannica, and a syndicated Columnist and lecturer.

When he returned to the U.S. Senate in 1971, he dropped the university and Encyclopaedia Britannica roles, but he continued to have substantial income from speaking engagements in addition to his Senate salary of \$42,500 a year.

In 1971, for instance, he paid federal income taxes that amounted to more than his Senate salary. According to past reports, Humphrey earned \$83,451 that year from speaker fees and articles.

Like President Nixon's papers, Humphrey's are still under restricted access. According to the Minnesota library director, scholars or other interested citizens can examine the papers only with Humphrey's permission so long as he is alive. President Nixon's deed of gift has a similar restriction — no one can see his papers without his written permission so long as he is President.

According to Fridley, about 30 scholars have done research so far on the collection of Humphrey papers. A few were turned down only because the particular items they requested were still being catalogued by the library staff. According to the National Archives, no scholars have been granted access to the Nixon papers.