

Writeoff of Papers Rejected

Jack Benny's Tax Blues

Washington

The Internal Revenue Service has rejected comedian Jack Benny's attempt to deduct \$154,000 from his income taxes for a donation of memorabilia to the University of California at Los Angeles.

Benny's lawyer said yesterday the deduction is similar to one President Nixon claimed for donating his vice presidential papers to the National Archives.

The IRS accepted Mr. Nixon's claim.

The Benny case came to light when his attorney, Lawrence S. Kartiganer of

Beverly Hills, filed an appeal of the IRS decision in U.S. Tax Court.

Benny and his wife are fighting government attempts to collect \$109,081 in back taxes for 1967 and 1968.

As a deduction for charitable contributions, the Bennys in 1967 claimed \$140,780 for giving the UCLA Library "a complete and unique collection of his works including radio and television scripts, recordings of radio shows, television shows and tapes and miscellaneous memorabilia," Kartiganer told the court.

The Bennys deducted

\$1,000 for a 1968 gift of "a collection of photographs, plaques and awards" to UCLA, the court papers said.

The value of the donations was determined by Milton Luboviski "a permanent and established appraiser who has had a long experience in appraising items of this type," Benny's appeal said.

The IRS wrote Benny that the deductions were rejected "because it has not been established that you owned the material.

Kartiganer said apparently the IRS views the dona-

tions as gifts of production rights to scripts, but he said that was not the case at all.

The scripts were appraised, not for their production value, but for their worth as the famous comedian's personal copies, often including his handwritten notations, Kartiganer said.

The IRS further said, "in the event ownership is established . . . the deductions are limited to the fair market values." The IRS put a figure of \$21,299 on the 1967 donation and \$713 on the 1968 gift.

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