

I would take issue with your editorial of Dec. 11 discussing the President's income tax deductions insofar as it at all condones his "valuable papers" deduction. It is not "perfectly clear" that the President has complied with the letter of the law but giving him the benefit of the doubt on that point it is nevertheless clear that he has ignored and evaded the policy of the law which, in other matters, he has admonished us all to follow strictly.

The policy of this law has roots extending back over 20 years. In 1950 the "Eisenhower amendment" to the Internal Revenue Code was enacted. This amendment was aimed at, among other things, prohibiting public figures from realizing excessive tax benefits on the sale to publishers of their memoirs and other literary material. One of the incidents prompting the amendment was the tax break Eisenhower received on the sale of his war memoirs, whose value was attributable somewhat to his position of trust as opposed to their intrinsic merit. President Johnson and others used yet another technique, donating their "papers" to the government, to use the product of their public service to realize an enormous tax advantage. Again Congress addressed

itself to these actions and attempted to limit their use in the future. President Nixon has now found a loophole in the acts of Congress enabling him to use the product of his public service to gain an enormous tax break. It is patently clear, then, that President Nixon has consciously chosen to evade the policy of recent tax laws designed to prevent public servants from realizing excessive gain from their public service.

The point is that the President was faced with a choice between using documents whose value is attributable to his position of public trust, not their intrinsic merit, to the utmost personal gain even if it involved evading the obvious policy of the law, or acting selflessly and giving the documents to the government without squeezing from those documents every possible personal advantage. He chose the former course. Moral or not, lawful or not, such a choice ought not to be condoned, especially when made by one holding himself out as an example to the nation. In my opinion the IRS ought to return these documents to the President, regardless of their estimated value, and exact the tax from him.

DANIEL WARMAN,
Falls Church.