



Gift Papers, or How a Writer Lost

By Robert Sherrod

WASHINGTON — President Nixon says he first heard of taking tax deductions on his Vice-Presidential papers when "Lyndon Johnson came in to see me shortly after I became President." That can't be. The date was evidently Dec. 12, 1968, when Mr. Nixon, then President-elect, called on President Johnson, rather than the other way round.

About a week later, Ralph G. Newman showed up and appraised the 1968 portion of the Nixon papers at, it is reported, \$60,000 to \$80,000. Delivery of that portion was purportedly made to the Federal Records Center in New York City on Dec. 30, according to Walter Pincus of The New Republic; appraisal of the bulk of the papers, \$576,000 worth, was delayed, and therein lies one facet of the many-sided Nixon problem.

If someone had told Mr. Nixon about this marvelous opportunity

earlier, he could have avoided a sea of troubles (although one wonders how much the Presidency enhanced the Vice-Presidential relics).

Between 1963 and 1968, the Hoover Library received 32 donations of papers (among the donors were Gerald Nye and Clark Mollenhoff); the Roosevelt Library 24 (Rexford Tugwell, Sam Rosenman); the Truman 55 (Clark Clifford, Harry H. Vaughan); the Eisenhower 8 (Arthur Burns, Mamie Eisenhower); the Kennedy 13 (Arthur Schlesinger Jr., T. H. White, Theodore Sorenson); the LBJ 22 (Orville Freeman, J. J. Pickle).

In the same period the Library or Congress's donors numbered 130, including Gen. Curtis E. LeMay, John Updike, William O. Douglas, Eric Sevareid, John H. Glenn Jr. and Lawrence Spivak. Not everyone necessarily claimed tax deductions.

About fifteen years ago several university libraries began collecting journalists' papers. That's when the University of Wisconsin wrote me, and

many other reporters and editors, asking if I had notes, manuscripts and memorabilia left over from my peregrinations. None of the solicitors mentioned tax deductions, but the word got around (to everybody except Mr. Nixon).

In 1963 a man from Syracuse University came to my New York office. He promised a niche in the George Arents Research Library for my papers, alongside those of W. Averell Harriman (gubernatorial documents only), Hugo Gernsback, Margaret Bourke-White, Dorothy Thompson, Mike Wallace, Phyllis McGinley, Fulton Lewis Jr. and many others.

"Is it true," I asked, "that I can take a tax deduction?" People usually did, he said. He gave me the name of an appraiser, Irving Tarrant, who, like Ralph G. Newman, lived in Chicago. Mr. Tarrant would look me up next time he was in New York.

Mr. Tarrant spent about thirty hours going through my filing cabinets. What fascinated him most was 70 or 80

Out in the Tax-Deduction Game

notebooks I had filled during World War II—while up against the seawall at Tarawa, watching the marines get mowed down by the hundreds as they waded through the water to reinforce the slender beachhead; the horror of seeing Japanese throw their children off a cliff at the end of the Saipan battle; notes taken by the light of star shells during the frightful first night on Iwo Jima.

"Absolutely unique!" said Mr. Tarrant. There were other documents: letters from John F. Kennedy, Lyndon Johnson and Sam Rayburn, and notes of interviews with Presidents Roosevelt, Truman and Eisenhower.

Mr. Tarrant wrote up a long glowing account of my trove and finally said it was worth \$24,500. Great! That's \$1,000 a year for a quarter century, I thought.

I sent half the papers to Syracuse, 25 linear feet of them, and deducted \$12,500 on my 1965 declaration. The balance I saved for another year.

The year was 1969, but here dis-

aster overtook me (and perhaps Mr. Nixon; we'll know when the Congressional Joint Committee on Internal Revenue Taxation reports on his affairs). John J. Williams of Delaware, a Senator and Republican watchdog at the time, had read that President Johnson might be getting ready to give \$20-million in tax-deductible items to his library. (Mr. Johnson had already made such gifts the four previous years, but the Senator did not mention that.) So Mr. Williams introduced a bill declaring gift papers to be worth nothing more than the stationery they were written on. Nobody dreamed that Mr. Nixon might be the biggest fish caught in the Williams net; he was not even mentioned at the time.

The House bill set the date for wiping out deductions for papers as of Dec. 31, 1969. No trouble there; I was going to send my papers to Syracuse in December. But Senator Williams's bill sailed through the Senate retroactive to Jan. 1, 1969. A conference committee compromised on

July 25, 1969, and the bill became law the next to last day of 1969.

The Congress was aiming at officeholders who had accumulated their papers while on the Government payroll, but that blunderbuss also hit the naive and innocent like me. Legislation introduced in 1973 by Representative Wilbur D. Mills and Senator Frank Church would ameliorate our condition, but this does not appear to be the year for loosening any restrictions on personal papers.

One might sell his papers, and Mr. Nixon has said he would be glad to have his papers back because "I think they are worth more than" \$576,000.

I am less confident, but how much am I offered for notes on an interview with Chiang Kai-shek in 1952? Nehru in 1962? Tito, Nasser and Ben-Gurion in 1963? And Alan B. Shephard Jr. in 1972?

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