

# Nixon Papers Stay in Archives

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WASHINGTON, April 4 —

The pre-Presidential papers that President Nixon submitted to the National Archives in an attempt to take a \$576,000 tax deduction will apparently remain in the Archives as the property of the American people, even though the deduction has been disallowed.

Mr. Nixon said at a news conference last fall that he would be "glad to have the papers back" if the Internal Revenue Service questioned his deduction.

Today, however, after the disclosure that the agency had found the deduction improper, Mr. Nixon's deputy press spokesman, Gerald L. Warren, said that the President would "abide by any decision that is made by the archivists."

The National Archives and the General Services Administration, of which the Archives is a part, have maintained for several months that the papers are the property of the United States as a result of Mr. Nixon's gift.

## Considered U.S. Property

Dr. James E. O'Neill, the Deputy Archivist of the United States, reaffirmed that position today. He said that the agency considered the papers to be United States property subject only to the restrictions that Mr. Nixon listed in the chattel deed to the papers.

The deed was dated March 2, 1969, and signed by one of Mr. Nixon's lawyers. It was not given to the G.S.A., the Federal housekeeping agency, until after April 10, 1970. No one may have access to the papers without Presidential permission as long as Mr. Nixon remains

in the White House, the deed stipulates.

The finding that the tax deduction was improper, made by both the I.R.S., and the staff of the Congressional Joint Committee on Internal Revenue Taxation, was essentially a finding that Mr. Nixon had not made a valid gift of the papers in time to take the deduction he sought.

## Necessity for Deed

For Mr. Nixon's deduction to be sustained, he would have had to make a valid gift of the papers on or before July 25, 1969, the cut-off date set by the legislation that changed the law regarding deductions for donations of papers.

The law sets certain requirements that must be met before the transfer of material can be termed a gift. Although courts have been flexible in the area, there generally must be an intent to make a gift, delivery of the material and acceptance by the recipient.

The Congressional staff report, released yesterday, says that none of these elements was satisfied by July 25. It also said that because the deed contained restrictions as to the use of the material being donated, the deed was necessary to establish the existence of the gift.

The staff did not draw conclusions as to whether a valid gift was ultimately made. The staff did not feel it was necessary to rule on the question, a staff member said today.

The General Services Administration has contended that the "exact date that an effective gift of these papers took place is important only for tax purposes."

The papers donated by Mr.

Nixon fill 1,176 boxes and, according to the deed, include 600,000 "individual items" ranging from Mr. Nixon's correspondence during his years as Vice President and material relating to his appearances and his foreign trips during that period.

## Unclipped Newspapers

The inventory of the boxes shows that there are thousands of newspaper clippings as well, and even some unclipped newspapers. According to the inventory, 229 boxes are filled with invitations to Mr. Nixon to attend social events or give speeches, and with carbons of his replies, most of them rejections.

The papers have been culled to eliminate "sensitive" documents. According to testimony before the committee, the items that were removed include "sensitive files respecting J. Edgar Hoover, Jacqueline Kennedy and the Vietnam war."

Mr. Nixon, at a news conference in Orlando, Fla., in November, said that "no question" had been raised by the I.R.S. regarding his deduction for the papers. But if one were raised, he said, "Let me tell you this: I will be glad to have the papers back and I will pay the tax because I think they are worth more than that."

He noted that the law had changed and that he would be unable to take deductions for future donations of papers. "So," he said, "I am stuck with a lot of papers now that I have got to find a way to give away or otherwise my heirs will have a terrible time trying to pay the taxes on things that people aren't going to want to buy."