

# Nixon Gift Papers May Still Belong to Archives

## Washington

President Nixon cannot reclaim the pre-presidential papers he donated to the National Archives even though a tax deduction for them has been disallowed, the General Service Administration said yesterday.

The White House promptly said it always has been Mr. Nixon's contention that a valid gift had been made.

A spokesman said, however, that the President probably would be free to sell or otherwise dispose of other Nixon papers and memorabilia being stored at the National Archives but not included in the deeds donating some of his papers to the government.

The tax issue revolved around the question of whether Mr. Nixon made the gift before a July, 1969, cutoff for taking federal income tax deductions for such donations. Therefore, said the GSA spokesman, the GSA considers the tax ruling irrelevant to the question of whether the papers now belong to the government.

The congressional Joint Committee on Internal Revenue Taxation concluded that Mr. Nixon owed \$476,431 in back taxes and interest for 1969 through 1972. The Internal Revenue Service in a separate report said Mr. Nixon said he would pay this amount. The committee then announced it considered the subject closed.

A deed turning the papers over to the government was dated March 27, 1969, but was found to have been signed by a White House deputy counsel, on April 10, 1970 — long after the cutoff date.

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