

Tax Lawyer for Nixon Resigns As Notary in Inquiry on Coast

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LOS ANGELES, June 17— Frank DeMarco Jr., the tax lawyer who was accused of backdating documents that gave President Nixon a big tax deduction for his donation of pre-Presidential papers, has resigned his state notary commission.

DeMarco, who gave up his four-year commission last week, thus avoided hearings on the alleged false notarization that were scheduled to begin today.

Edmund G. Brown Jr., the California Secretary of State, whose office has been investigating the charges against Mr. DeMarco for three months, said that he received a copy of the lawyer's letter of resignation last Friday. "It did not state why DeMarco decided to resign or why he waited until the last business day before the hearings opened to take this action," Mr. Brown said.

Predating 'Clear'

Mr. Brown said it was "clear" that the documents relating to the donation of Mr. Nixon's pre-Presidential papers dated April 21, 1969, had been signed a year later, on April 10, 1970, after the law prohibiting tax deductions for such donations took effect.

A Congressional joint committee and the Internal Revenue Service concluded this year that Mr. Nixon could not claim the donation as a deduction and said that he owed more than \$400,000 in back taxes and interest.

'Politically Motivated'

Mr. DeMarco said today that his resignation was motivated by a desire to avoid extended proceedings to retain a notary commission that he used "infrequently." He added that he was resigning on the advice of his lawyer, Allen Wolen, who, he said, had suggested that he would thereby avoid what appeared to be a "politically motivated proceeding."

The Secretary of State's office began the investigation against Mr. DeMarco after it was learned that the typewriter allegedly used in preparing the deed to the National Archives, an I.B.M. Selectric, had not been purchased until the summer of 1969. Mr. Brown charged today that Mr. DeMarco's action represented a "flagrant abuse of the public trust," and that "in the face of that he resigned without explanation."