

Nixon Tax Lawyer Sent To Prison

WASHINGTON (UPI) — Edward L. Morgan, the young lawyer who falsified papers to help Richard M. Nixon obtain a massive, undeserved tax deduction, today was sentenced to four months in prison.

Chief U.S. District Judge George L. Hart, sternly rebuking Morgan as a man who "wilfully betrayed" his public and professional trust, imposed a two-year sentence but ordered that all but four months be probation.

Morgan, 36, pleaded guilty Nov. 8 to a single count of conspiracy to impair, impede, defeat and obstruct the proper and government functions of the Internal Revenue Service. The charge is a felony and Morgan could have received as

much as five years in prison and a \$10,000 fine.

As a deputy counsel in 1970, Morgan prepared a deed donating Nixon's pre-presidential papers to the United States — a gift for which Nixon ultimately claimed a \$576,000 income tax

deduction.

The IRS, after a lengthy investigation, last year disallowed that claim and required Nixon and his wife to pay nearly \$500,000 in back taxes from 1969 through 1973.

The IRS and a congressional joint committee on internal revenue taxation ruled that the deed had been executed one year after it was dated by Morgan — thus indicating the gift of the papers had not been made at the time the deduction was claimed.

In sentencing Morgan, Hart said it was his most difficult decision. He called Morgan a man "universally admired and respected by his peers, a man of brilliant intellectual abilities and attainments" who had made "one terrible mistake in

an effort to serve with misplaced loyalty a superior who held the highest office in this land."

Morgan, a huge man with a bristling black mustache, listened with head bowed as his lawyer, Richard C. VanDusen of Detroit, pleaded for mercy.

Hart ordered that Morgan, who lives in Los Angeles, surrender at the minimum security federal prison at Lompoc on Jan. 6.

SAN RAFAEL
INDEPENDENT
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