

Bandleader Gets Jail in Tax Case

New York

Bandleader Skitch Henderson was sentenced to six months in federal prison yesterday for putting an inflated \$350,000 income tax value on a collection of his musical scores and arrangements that were adjudged "almost worthless."

He also was fined the maximum \$10,000 on his conviction last month of filing false income tax statements and backdating documents to take advantage of tax laws that had been changed. The Government said it lost \$52,000 in taxes as a result.

However, U.S. District Judge Edward Weinfeld made it clear in sentencing the goateed musician that the fine was secondary to the prison terms.

"If those who attempt to violate the tax laws upon conviction receive the proverbial slap on the wrist, and a fine they can well af-

ford to pay, the deterrent force of a sentence upon the rest of the community is gone," Weinfeld said.

The one-time conductor of the "Tonight" show displayed no visible emotion at the sentence. He could have gotten six years in prison. He remains free without bond pending an appeal.

Henderson unsuccessfully sought dismissal of the income tax charges by comparing his case to an almost identical one involving former President Nixon.

Mr. Nixon's papers were found to be overvalued for tax purposes after they were donated to the National Archives. His tax deductions were disallowed, but he was not prosecuted.

Henderson, 56, was convicted of donating 750 scores and arrangements collected during his period on the "Tonight" show to the University of Wisconsin and setting a value on them for purposes of \$350,000 tax.

"He knew the gift was almost worthless," Weinfeld said at the sentencing.

Henderson also was convicted by a jury in two stages last month of seeking to have the date of the donation changed from February, 1970, to February, 1969, before a law banning such tax deductions took effect.

During the nine-day trial before a jury of eight women and four men, the defense called witnesses from the musical world who set values as high as \$1700 on some of the scores and arrangements donated by Henderson.

Associated Press

Prison Gig



AP Wirephoto

SKITCH HENDERSON AND WIFE RUTH
He was given six months in prison and fined \$10,000