

Nixon Taxes--New Report

State Board To Reassess Nixon Home

San Antonio

San Antonio's State Board of Assessors has been asked to reassess the value of the Nixon home in San Clemente, Calif., because of a change in the value of the property, according to a report by the board.

The board, which meets in San Antonio, has the authority to reassess the value of property in the state. The Nixon home, which was purchased in 1971, is valued at \$1.2 million.

The board's decision to reassess the home is based on a report by the San Clemente city assessor, who said the home's value had increased since it was purchased.

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Yesterday's decision is being made by the state assessors. All along party lines, Supervisors Babin, Ralph Dietrich and Ralph Clark all demerats, voted in favor of the move, while Republicans Bruno Casters and David Baker voted against it.

Associated Press

Washington

The White House refused to confirm or deny yesterday a report that President and Mrs. Nixon had paid less than \$800 in federal income taxes in 1970 and less than \$900 in 1971, despite an income in excess of \$200,000 a year.

Assertions that the Nixons paid these modest amounts of income tax -- less than the average family -- were published yesterday by the *Journal-Bulletin*.

The newspaper said that documents provided by government sources showed that the Nixons paid \$780 in federal income taxes in 1970 and \$800 in 1971.

That was about the same tax a family would have paid by a family of four with an income between \$10,000 and \$20,000 in 1970.

The newspaper said that the Nixons' tax returns for 1970 and 1971 had received a complete audit and were accepted as filed without change.

The information about who did the audits has been made public by the Internal Revenue Service as a matter of policy, would not even confirm Mr. Nixon's statement that he had been audited.

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If the Nixons were claiming three personal exemptions in those years -- probably were because their oldest daughter, Tricia, was living with them and unmarried until June, 1971 -- \$67,181.02 would have been withheld from the President's paycheck for federal income taxes.

The fact the reported refund for 1970 was larger than the amount that was

presumably withheld indicated that the Nixons had paid some additional tax on their quarterly estimate. This might have occurred because they did not realize, early in the year, what huge deductions they would claim that would almost completely wipe out their tax liability.

Deputy White House Press Secretary Gerald L. Warren refused to make any substantive response to the *Journal-Bulletin* article.

He repeated, in essence, what Mr. Nixon himself and Warren have said on the subject before, that the President had "followed normal procedures" in filing his income taxes in the years in question and that his returns for 1971 and 1972 had received "a complete audit" and were accepted as filed without change.

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The article in the *Journal-Bulletin* said that the disclosure of the information would be a violation of what is known as the "tax return privilege" and that the Nixons' tax returns for 1970 and 1971 had received a complete audit and were accepted as filed without change.

The Nixons' reported income of \$200,000 or more. The fact the reported refund for 1970 was larger than the amount that was

single deduction has been challenged, however, by a public-interest law group, tax analysts and advocates.

This was a deduction of \$570,000, spread over several years, which the White House has said the Nixons were taking as the value of their gift of Mr. Nixon's vice-presidential papers to the National Archives.

Deductions for such gifts were disallowed by a

change in the law that became effective in mid-1972. Nixon has claimed that he made the deduction for the cost of the papers. Analysts have questioned the deduction since it is not

The *Journal-Bulletin* article stated that the newspaper had obtained the Nixons' tax returns, which were kept, along with the returns of all presidents back to the first who had to pay an income tax, Woodrow Wilson, in a safe just outside the office of the Commissioner of Internal Revenue.

Persons familiar with the Internal Revenue procedure said that the two missing pieces of information on the taxes paid by the Nixons and the refunds they received would be stored at the Internal Revenue office by name.

A number of persons, each of several of whom would have access to the information, they said, would have access to the Internal Revenue Service employee who disclosed the information would be violating the law and subject to a jail sentence of one year and a fine of \$100. The same penalties apply to disclosure of any information on any individual's tax return.

The article in the *Journal-Bulletin* supported the assertion of an attorney, White House official, said last month that President and Mrs. Nixon had paid some federal income tax every year of their presidency.

The *Baltimore Sun* and *New York Times* published articles that while it was not clear what taxes the Nixons had paid, the deductions were presumed to have been made and possibly had