

# Nixon Paid Tax, Official Says

By Susanna McBee  
and Carroll Kilpatrick  
Washington Post Staff Writers

A high White House spokesman said yesterday that President Nixon paid federal income taxes in 1970 and 1971, contrary to some published reports that suggested he might not have.

The comment came shortly after deputy press secretary Gerald L. Warren repeated what he had said on the matter Tuesday: "I am not going to discuss the President's income taxes. I think that's a personal matter, and I'm just not going to discuss it."

Several White House officials stressed the personal nature of income taxes, but one said, "It would be incorrect to draw the conclusion from Warren's remarks that the President paid no taxes."

Informed of the White House officials' denials that Mr. Nixon failed to pay taxes for 1970 and 1971, Tannenbaum said, "I'm incredulous. That's not to say it's impossible, but I'd love to see his re-

lected until 1969, which might reinforce Tannenbaum's con-

turns. The tax lawyer insisted, "The President is not entitled to a deduction. He never signed the deed giving the papers to the archives, and the General Services Administration has not signed anything officially accepting the gift. Mere physical transfer of the documents is not enough."

GSA, which handles government property, confirmed that it had not signed for the gift. Some archives officials have said the documents actually counted as gifts were not se-

tion that Mr. Nixon missed the deadline for the write-off. The Internal Revenue Service refused to comment on the matter, noting that it is forbidden by law to disclose the tax affairs of anyone. It did confirm that the President has filed income tax returns each year since he took office in 1969. Mr. Nixon said last week at his news conference that his 1971 and 1972 returns had been audited by the IRS and that no change was ordered.

The highly placed spokesman, who declined to be identified, said emphatically that the President has paid taxes every year since he has been in the White House.

His comments countered news reports saying Mr. Nixon may have been among 111 persons in 1970 and 72 in 1971 who made more than \$200,000 but paid no federal income taxes.

The articles were based on the assumption that if Mr. Nixon claimed a massive deduction for donating his vice presidential papers to the National Archives in 1969, that deduction plus interest payments and real estate taxes on his California and Florida homes would be enough to cancel his tax liabilities for 1970 and perhaps 1971.

A public interest tax law firm here, Tax Analysts and Advocates, has challenged the possible use of the gift of the papers, which have been valued at \$570,000, as the basis of a tax deduction.

When the President gave the papers to the Archives in March, 1969, the law allowed him to count the value of them against 30 per cent of his income in 1969 and 50 per cent in subsequent years.

The 1969 Tax Reform Act was passed forbidding tax write-offs for such gifts made after July 25, 1969. A White House official told the Washington Post last June that Mr. Nixon took a deduction from his 1969 income taxes for the gift.

Ira L. Tannenbaum, director of Tax Advocates, said yesterday that "a reasonable inference from that admission is that the President carried forward any unused deduction in subsequent years."