

# Nixon Pays Back Taxes In New York

New York

Former President Nixon has paid New York State \$11,544 in back taxes, interest and penalties owed on the 1969 sale of his luxury Fifth avenue apartment, state officials announced yesterday.

State Tax Commissioner Mario Procaccino said although Mr. Nixon acknowledged the debt, an eight-month investigation found no evidence of fraud and his state tax returns for other years were in order.

"On December 17 we received an acceptance of our determination and payment in full," Procaccino said. "This case has been treated like any other in our office and we found no evidence of fraud or criminal negligence on the part of former President Nixon."

State law prohibits public disclosure of any tax investigation, but Mr. Nixon partially waived that provision. Procaccino said the partial waiver prevented him from going into other specifics on the exact amount of the purchase price of the condominium, the profit made on the transaction, and why the taxes were not paid in 1969.

The apartment, where Mr. Nixon resided before assuming the presidency, is located in a fashionable building on Fifth avenue where Vice President Nelson Rockefeller also maintains a residence.

In a statement approved by Mr. Nixon's attorney, Dean Butler of Los Angeles, Procaccino said he assumed personal control of the Nixon tax investigation in early April and notified Mr. Nixon

on December 6 that he owed the state \$11,544.17.

Procaccino began the probe after a congressional committee determined that Mr. Nixon owed more than \$500,000 in federal taxes. The White House also disclosed at that time that Mr. Nixon had not paid any California state taxes while president although he maintained his legal voting residence at San Clemente.

Procaccino, a national vice chairman of "Democrats for Nixon" in 1972, said, "In arriving at this figure we have taken into account that President Nixon was a resident of New York for a certain period of time in 1969 and that the sale of his apartment in New York did result in a reportable gain for that year."

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