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Tax Study Reported

### On Nixon's 2 Estates

OAKLAND, Calif. Aug. 6 (AP)—The Internal Revenue Service is studying whether President Nixon must file personal income tax returns for Government-financed improvements to his California and Florida estates, The Oakland Tribune reports.

The newspaper said yesterday that the I.R.S. had assigned Robert Barr of its technical services department to research the question following a request for a ruling by Representative Edward I. Koch, Democrat of Manhattan.

The Tribune said that the investigation would determine whether Mr. Nixon should have included in his personal returns since 1969 about \$2-million in "security related" improvements to his San Clemente, Calif., and Key Biscayne, Fla., homes paid for by the General Services Administration.

Mr. Koch said that he based his request on the section of the Internal Revenue Code that defines gross income as "all income from whatever source derived."