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**White House Is Silent on a Report
Nixon Paid \$1,670 Tax in '70-'71**

Nixon, real estate

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WASHINGTON, Oct. 3—The White House refused to confirm or deny today a report that President and Mrs. Nixon paid only 792.81 in Federal income taxes for 1970 and \$878.03 for 1971 despite an income in excess of \$200,000 for each year.

Assertions that the Nixons paid these modest amounts of income tax—less than the average family's—were published today by The Providence (R.I.) Journal-Bulletin.

The newspaper said that "documents provided by Government sources" showed that the Nixons paid the two-year total of \$1,670.84.

That was about the same tax as would have been paid by a family of three with an income between \$7,500 and \$7,550 in 1970 and a family of three with an income between \$8,450 and \$8,500 in 1971. In both years, families at these income levels were somewhat below the mid-

point of income for all families in the nation.

The Journal-Bulletin also said that the Nixons received large refunds of taxes paid in both 1970 and 1971. In the former year, the refund was said to have been \$72,614.43, and in the later, \$58,889.41.

The refunds were presumably of money that had been withheld from Mr. Nixon's \$200,000 annual salary as President, plus money that he may have paid on the quarterly return of estimated taxes that is supposed to be filed by married couples with an anticipated income of \$20,000 or more.

If the Nixons were claiming three personal exemptions in those years—which they probably were because their older daughter, Tricia, was living with them and unmarried until June, 1971—\$67,181.02 would have been withheld from the Presi-

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dent'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.

The article in the Providence newspaper supported the assertion of an anonymous White House official who said last month that the President and Mrs. Nixon had paid some Federal income tax every year of his Presidency.

The Baltimore Sun and The New York Times had both published articles stating that, while it was not known what taxes the Nixons paid, the deductions they were presumed to have claimed would have wiped out their entire tax liability in 1970 and possibly also in 1971.

Gerald L. Warren, the deputy White House press secretary, refused to make any substantive response to the Journal-Bulletin article.

'Normal Procedures'

He repeated, in essence, what Mr. Nixon himself and Mr. Warren have said on the subject before. This was 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.

No information about who did the audits has ever been made public. The Internal Revenue Service, as a matter of policy, would not even confirm Mr. Nixon's statement that he had been audited.

Tax experts outside the Government said that the figures published by The Journal-Bulletin seemed plausible, in light of what is already known about the large deductions that the Nixons have said they claimed, or have appeared eligible to claim, in 1970 and 1971.

The legality of some of the deductions has not been questioned by anyone. These are questioned by anyone. These are the deductions for the interest payments on the loans the Nixons made to finance their purchases of property in San Clemente, Calif., and Key Biscayne, Fla.

The legality of the largest single deduction has been challenged, however, by a public-interest law group, Tax Analysts and Advocates.

A number of persons in each of several locations would have access to this information, they said. Any Internal Revenue employee who disclosed the information would be violating the law and subject to a jail sentence of one year and a fine of \$1,000. These are the same penalties that apply to disclosure of any of information on any individual's tax return.