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**Nixon Claimed
'Official' Costs**

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President Nixon has claimed more than \$100,000 in tax deductions over the last four years for "official" expenses ranging from upkeep at San Clemente to depreciation for "personally owned White House office furniture."

He had so many write-offs for these and other purposes in 1970 that he and Mrs. Nixon had no taxable income at all that year.

The President reported a total gross income that year of \$262,942.56, but it was more than offset by \$307,181.92 in deductions.

According to a White House analysis of the President's tax returns, the Nixon's wound up paying a "minimum tax" of \$792.81 in 1970.

The special minimum levy, the White House pointed out, is a relatively new one, required by the 1969 Tax Reform Act of taxpayers with "zero" taxable income.

Mr. Nixon's biggest tax deductions over the 1969-72 period came from his controversial gift to the government in 1969

See DEDUCTIONS, A6, Col. 1

DEDUCTIONS, From A1
of pre-presidential papers
valued at \$576,000.

He has written off \$482,019.87 of that gift so far and presumably would claim the balance—\$93,980.13—on the 1973 tax returns due next spring.

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White House officials said the official expenses at Mr. Nixon's San Clemente estate involved 25 per cent of the cost of such items as utilities, fire insurance, gardening, maintenance and annual depreciation.

The president has also written off the full cost of maintaining one of his two houses at Key Biscayne, which White House officials said is used as a presidential office.

The write-offs for upkeep at San Clemente amounted to \$32,167.86 during 1969-72 and at Key Biscayne, \$24,787.11.

Each year, Mr. Nixon has also claimed deductions for "unreimbursed official expenses" such as entertainment of visitors, special

Christmas greeting cards and gifts to foreign dignitaries. These totaled \$47,765.99 from 1969 through 1972.

White House officials said \$3,331.56 in deductions for "depreciation of personally owned White House office furniture" stemmed largely from Mr. Nixon's purchase of a table in the Cabinet room and, apparently, a second desk in his suite at the Executive Office Building.

"The old table in the Cabinet room wasn't big enough," a White House spokesman said. "The new one is used fulltime."

Besides his \$200,000-a-year salary, Mr. Nixon also gets a \$50,000-a-year expense allowance, although he drew only \$36,468 of it in his first year in office.

In any event, he added the \$186,468 in expense payments to his income and claimed job-related expenses—such as the depreciation on White House furniture and partial upkeep at San Clemente—as deductions in pursuit of official duties totaling \$108,052.

The Internal Revenue Service set aside the President's

1971 and 1972 tax returns for an audit, the White House said, and cleared them in June, 1973. IRS District Director William D. Waters of Baltimore wrote Mr. and Mrs. Nixon that the check "revealed they were correct."

Aside from Mr. Nixon's deductions for the gift of pre-presidential papers, the President's biggest deductions were for interest expenses, meticulously listed down to a \$1.24 finance charge at Garfinckel's department store. They totaled \$257,376.15 in the four-year period, with the biggest chunk going for payments on San Clemente.

White House officials said the President was apparently unaware of this at his Nov. 17 press conference before Associated Press managing editors in Orlando, Fla.

Mr. Nixon said then that his nominal taxes for 1970 and 1971 resulted from his gift of the papers and "not because of the deductions for, shall we say, a cattle ranch, or interest, or all of these gimmicks . . ."

The \$576,000 gift of pre-

presidential papers has been criticized by public interest tax lawyers who contend that it was never validly made before Congress severely limited tax deductions based on such donations in 1969. Tax legislation passed that year restricted deductions for gifts of letters and memoranda by federal officials to the cost of the paper on which they are printed.

Mr. Nixon's papers were valued at \$576,000 by Chicago appraiser Ralph G. Newman. The President deducted \$12,583.24 in payments to Newman as well as the major portion of the value the appraiser assigned to the papers themselves.

Other deductions by Mr. Nixon included charitable contributions that reached a high of \$7,512 in 1970 to a low of \$295 last year during his re-election campaign. Data made available by the White House indicated that Mr. Nixon cut back sharply on charitable gifts last year, excluding even such regulars as the East Whittier Friends Church and the Duke University Loyalty Fund.