

NYTimes DEC 18 1973
**TAX DEDUCTION AID
IN NIXON GIFT DENIED**

WASHINGTON, Dec. 16 (UPI)—Gerald L. Warren, the deputy White House press secretary, denied Sunday that President Nixon had any plans to take advantage of a potential tax deduction on the gift of his home in San Clemente, Calif., to the Government.

"Any assertion that the President would use the gift of his home to the American people as a short-term tax deduction in 1974 is false," Mr. Warren said. "The idea that the President would utilize the gift of the home to the American people for a short-term tax benefit completely misses the spirit of the gift."

The New York Times reported today that Mr. Nixon's announced intention to donate the home to the nation could give him a tax deduction of between \$390,000 and \$870,000 spread over six years.

A White House press aide, Bruce Whelihan, told The Times that the actual deed giving the San Clemente property to the American people had not yet been drawn up because the President's lawyers had not had the time and added that "nobody has figured out the tax consequences" of the planned gift.