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An official spokesman said yesterday that President Nixon "can't remember" if he paid any state income taxes when he served as vice president and a member of Congress from California.

Kenneth Clawson also said that White House officials had no intention of trying to search records to determine whether Mr. Nixon paid California income taxes during the period when he was a House member, a senator and two-term Vice President under Dwight D. Eisenhower.

Mr. Nixon disclosed Dec. 8 in a detailed personal financial report that he paid no state income taxes in California or the District of Columbia since be coming president in 1969.

Clawson, deputy director of White House communications, said he had asked Mr. Nixon about his congressional and vice presidential years and the President told him "he can't remember" whether he paid state income taxes during that time. President told him "he can't remember" whether he paid state income taxes during that time.

Gerald L. Warren, deputy presidential press secretary, said he was advised that "we're not going to be able to provide that information."

Mr. Nixon has voted in California since he became President and certified on his 1969 federal tax return that his property in San Clemente was his "principalresidence."

When his financial report wastissued, White House officials said the District of Columbia does not impose an income tax on any elected federal official who residents in -the city and that California tax officials had ruled that Mr. Nixon, as President, owed no tax to their state because he did not live there most of the

The California Franchise Tax Board, which administers the state income tax system, said subsequently that it made no ruling on Mr. Nixon's tax status since he assumed the presidency.