

# Taxes? Top jurists mum

By Charles L. Gould

"Do you pay state income taxes?"

Ask that question of the average worker and the answer is a fast "and how"

Ask that question of the members of the United States Supreme Court and there's a fair chance you'll be answered with silence.

On Jan. 7, 1974, the San Francisco Examiner mailed each member of the U.S. Supreme Court — and each of the three retired justices — a letter with these opening paragraphs:

"The continuing controversy over Richard Nixon's failure to pay California State Income Taxes during his years as President prompts this letter.

"It seems that there is no better way to bring this matter into proper perspective than by learning the personal practices, in this regard, of our Supreme Court justices."

These paragraphs were followed with questions asking if the recipient voted in state elections and whether he paid state income taxes or District of Columbia income taxes.

The letter brought one response.

Retired Justice Tom Clark was prompt in replying. He votes in Texas. Texas has no state income tax.

Florida, Nevada, South Dakota, Texas, Washington and Wyoming are the only states without state income taxes.

While Justice Clark does not pay a Texas income tax, he does pay District of Columbia income taxes.

The other 11 justices voted in silence.

On February 1, 1974, a sec-

ond letter was mailed to each of the 11 non-answering justices. The message was brief:

"On Jan. 7th I mailed each of our Supreme Court justices the accompanying questionnaire. Thus far I have not received your response. Sincerely."

On Feb. 4, a gracious letter was mailed by Justice Thurgood Marshall. He declined to answer the questions.

On Feb. 13, Margaret McHugh, executive secretary to retired Chief Justice Warren wrote to report that "... he has not been in his office. I will bring your questionnaire to his attention at the first opportunity."

On Feb. 14, Justice Lewis Powell politely responded that "it has been my policy not to respond, certainly where political implications might be drawn."

On Feb. 19, Justice Potter Stewart wrote, "It has been my policy not to try to answer such inquiries, not because I have thought them impertinent or an attempted invasion of privacy but in the interests of this court as an institution separate and apart from the two political branches of government."

On Feb. 23, Justice William Rehnquist wrote politely declining to answer the questions.

On Feb. 16, a response was received from Justice Byron White. He does not vote in state elections. However, he does pay state income taxes in Virginia, his state of residence.

On March 7 and 8 — two months after the first letter to the justices — a follow-up letter was mailed to those who had not responded to earlier correspondence.

## How justices replied to query

Over the past three months, The San Francisco Examiner has sought to learn whether the nine members of the U.S. Supreme Court — and the three retired justices — pay state income taxes or District of Columbia income taxes on their federal salaries.

Here is the scorecard on replies:

Blackman	No response
Brennan	No response
Burger	Wrote declining to answer
Clark	No state income taxes in Texas
Douglas	No response
Marshall	Wrote declining to answer
Powell	Wrote declining to answer
Reed	Pays DC income taxes
Rehnquist	Wrote declining to answer
Stewart	Wrote declining to answer
Warren	Pays DC income taxes
White	Pays Virginia income taxes

On March 14, a response was received from Justice Stanley Reed. He pays District of Columbia income taxes on his salary.

On March 15, Mary Burns, administrative secretary to Chief Justice Burger, wrote that the Chief Justice felt as did Justice Powell and would not respond to such inquiries.

On April 1, Margaret McHugh, executive secretary to retired Chief Justice Warren, wrote as follows:

"Our records show that the Chief Justice has paid income taxes both federal, state and District of Columbia, on all taxable income received by him. "After coming to Washington in 1953, he continued to pay the full California tax until 1960. On Aug. 30th of that year, the Franchise Tax Board of California ruled that "the Chief Justice is outside of the State of California for other than temporary or transitory purposes and is therefore a nonresident under the California personal income tax law."

"Since that date, he has paid the full amount of the District of Columbia taxes

on all monies received by him. A tax return has been filed with the State of Cali-

fornia each year, and if any taxes were due over and above those paid to the District of Columbia, of which he is a resident, they were

promptly paid.

"Chief Justice Warren has retained his voting residence in California, and has always voted in state elections."

Thus far, no responses have been received from Justices Douglas, Brennan and Blackman.