

Nixon Pays Back Taxes In California

SACRAMENTO, Calif., May 4 (AP) — President Nixon has paid his back California income taxes, penalty and interest totaling \$5,052.26 for 1969 and 1970, state officials said Friday.

The President's tax counsel has also filed a 1973 tax return showing that the Nixons owed no state income taxes on an adjusted gross "California source" income of \$26,136, said Martin Huff, executive officer of the state Franchise Tax Board.

Although they have ruled that Mr. Nixon and his wife are not California residents for tax purposes, state tax officials decided the President did have a tax liability for some income earned while in California. The tax was figured on an apportionment of Mr. Nixon's \$250,000 annual salary and allowance based on the amount of time he spent in California, plus income from rental property in Mr. Nixon's old hometown of Whittier.

The \$39.17 penalty was for failure to file a 1970 state income tax return. Interest totaled \$949.41 on a back tax of \$3,907 in 1969 and \$156.68 in 1970, officials said.