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Nixon Pays \$11,544 N.Y. Back Taxes

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NEW YORK, Dec. 23 (UPI)—Former President Nixon has paid New York state \$11,544 in back taxes, interest and penalties owed on the 1969 sale of his luxury Fifth Avenue apartment, state officials disclosed today.

State Tax Commissioner Mario A. Procaccino said that although Nixon acknowledged the debt, an eight-month investigation found no evidence of fraud and his state tax returns for other years were in order.

"On Dec. 17 we received an acceptance of our determination and payment in full," Procaccino said. "This case has been treated like any other in our office and we found no evidence of fraud or criminal negligence on the part of former President Nixon."

State law prohibits public disclosure of any tax investigation, but Nixon partially waived that provision. Procaccino said the partial waiver prevented him from going into other specifics on the exact amount of the purchase price of the condominium, the profit made on the transaction, the name of the buyer and why the taxes were not paid in 1969.

New York City's finance administrator, Ivan E. Irizarry, estimated that the city assessment against Nixon would be

"around \$1,500," based on the 2 per cent rate in 1969. He said the city had been waiting for the state to make its determination before announcing its own assessment.

The apartment, where Nixon resided before assuming the presidency, is located in a fashionable building on Fifth Avenue where Vice President Rockefeller also maintains a residence.

In a statement approved by Nixon's attorney, Dean S. Butler of Los Angeles, Procaccino said he assumed personal control of the Nixon tax investigation in early April and notified Nixon on Dec. 6 that he owed the state \$11,544.17.

Procaccino began the probe after a congressional committee determined that Nixon owed more than \$500,000 in federal taxes. The White

House also disclosed at that time that Nixon had not paid any California state taxes while President although he maintained his legal voting residence at San Clemente.

Procaccino, a national vice chairman of "Democrats for Nixon" in 1972, said, "In arriving at this figure we have taken into account that President Nixon was a resident of New York for a certain period of time in 1969 and that the sale of his apartment in New York did result in a reportable gain for that year."

In addition, he said tax returns for other years in which Nixon was a state resident and practicing lawyer in Manhattan also were examined and no discrepancies were found.

"As far as the state is concerned, the case is now closed," Procaccino said.