



The New York Times
Commissioner Mario A. Procaccino telling of tax payment by Richard M. Nixon yesterday.

Nixon Pays \$11,544 In Taxes on the Sale Of Apartment Here

Former President Richard M. Nixon has paid \$11,544 in taxes, penalties and interest owed to New York State from the sale of his cooperative apartment here in 1969, State Tax Commissioner Mario A. Procaccino disclosed yesterday.

Mr. Nixon had reported a capital gain of \$142,912 from the sale of his apartment at 810 Fifth Avenue, at 62d Street. No tax was paid on the capital gain because it was reinvested in the Nixon estate at San Clemente, Calif. Last April, a Congressional committee ruled that San Clemente was not Mr. Nixon's principal residence, and that he should have paid taxes on the New York sale.

Mr. Procaccino emphasized that the bill had been paid in full by Mr. Nixon and that "we found no evidence of fraud or criminal negligence" on the part of the former President. The Nixon check arrived here on Dec. 17, Mr. Procaccino said.

Mr. Procaccino said the state's investigation began last April. He said Mr. Nixon's lawyers had agreed to disclose the amount of the money paid, because of widespread speculation about possible back taxes owed here by the former President.

"It was a qualified waiver of secrecy," Mr. Procaccino said. "Without it, it would have been unlawful for me to divulge any information relative to Mr. Nixon's tax returns."

The Tax Commissioner said he had urged Mr. Nixon's lawyers to grant the waiver. "I told them 'we've got to have some kind of statement,'" he said.

Asked if Mr. Nixon had signed the check, Mr. Procaccino said: "That, I'm not going to tell you. I will say it wasn't signed by his lawyer."

City Finance Administrator Ivan Irizarry said that, based on the \$11,544 state assessment against Mr. Nixon, the city's assessment would be around \$1,500.