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The Nixon Back Taxes

To the Editor:

A recent editorial\* argued that former President Nixon should keep his promise to pay certain back taxes even though the three-year statute of limitations on the year in issue had expired. While the editorial is correct to rely on Mr. Nixon's promise leaves something to be desired.

You should be aware that there is no statute of limitations on civil tax fraud. Indeed, if proven, the Government is entitled to a 50 percent penalty in addition to the tax deficiency. From facts available to the public, such as an associate's conviction for tax wrong-doing in the transaction giving rise to the tax deficiency, the Government might have a good case against Mr. Nixon. Why has not the Internal Revenue Service pursued the matter?

THEODORE S. LYNN  
New York, Aug. 3, 1976

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