

Richard Nixon Presidential Library
White House Special Files Collection
Folder List

<u>Box Number</u>	<u>Folder Number</u>	<u>Document Date</u>	<u>Document Type</u>	<u>Document Description</u>
14	6	04/10/1974	Financial Records	Document from State of CA Franchise Tax Board to RN & PN regarding additional tax to be paid. Includes carbon copies. 3pgs.
14	6	04/11/1974	Letter	Letter from the law offices of Willis, Butler & Scheifly signed by Dean S. Butler regarding RN & PN & the franchise tax board. 4pgs.
14	6	04/11/1974	Financial Records	"Notice of Action on Taxpayer's Protest" from the Franchise Tax Board regarding RN & PN taxes in 1969. 1pg.
14	6	04/11/1974	Financial Records	"Notice of Action on Taxpayer's Protest" from the Franchise Tax Board regarding RN & PN taxes in 1970. 1pg.
14	6	04/11/1974	Letter	Copy of letter from Dean S. Butler at Willis, Butler & Scheifly law offices to franchise Tax Board RE RN & PN taxes. 1pg.
14	6	05/13/1974	Letter	Letter to Fred Buzhardt from Fred L. Leydorf at Willis, Butler & Scheifly RE copies of letters being sent to him from 04/30/1974 from Frank DeMarco, Jr. & 04/25/1974 from Mario A. Procaccino. 1pg.

<u>Box Number</u>	<u>Folder Number</u>	<u>Document Date</u>	<u>Document Type</u>	<u>Document Description</u>
14	6	05/06/1974	Letter	Copy of letter to H. Champan Rose from Dean S. Butler RE RN's non-resident CA tax returns from 1969-1972. 1pg.
14	6	04/30/1974	Letter	Copy of letter from Dean S. Butler to Franchise Tax Board RE non-resident CA tax returns. 1pg.
14	6	05/03/1974	Letter	Copy of letter from Dean S. Butler to Franchise Tax Board authorizing the release of info RE RN's tax return. Includes copy of news release from Tax Board. 3pgs.
14	6	02/05/1969	Memo	Memo to Haldeman from Bud Krogh RE "residence requirement for District of Columbia". 1pg.
14	6	n.d.	Form	Form D-4-A RE Certificate of Non-Residence in the District of Columbia. Includes handwritten notations. 2pgs.
14	6	02/03/1969	Memo	Memo from Jean Robb to Krogh RE D.C. tax forms. 1pg.
14	6	n.d.	Memo	Author and recipient unclear. RE DC Auditor's(?) Office and resident status of personnel. 1pg.

<u>Box Number</u>	<u>Folder Number</u>	<u>Document Date</u>	<u>Document Type</u>	<u>Document Description</u>
14	6	n.d.	Form	Instruction sheet for 1968 income tax return for DC. 4pgs.
14	6	04/30/1974	Letter	Copy of letter to Fred Buzhardt from Frank De Marco, Jr. RE workmen's compensation insurance. 1pg.
14	6	04/25/1974	Letter	Copy of letter to RN from Mario A. Procaccino RE NY state income taxes from 1969. 1pg.
14	6	1969	Financial Records	Copy of RN's CA individual income tax return for 1969. 21pgs.



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
 SACRAMENTO, CALIFORNIA 95867

**NOTICE OF ADDITIONAL TAX
 PROPOSED TO BE ASSESSED**

0 3207792

Date April 10, 1974 **2**

RICHARD M. AND PATRICIA R. NIXON
 The White House
 Washington, D.C. 20500

567680515

Income year
 Taxable year 1970
 Serial No.
 Amount \$ 195.85
 Ind. Code
 Rev. Code 3432300:JM:VM

In accordance with the provisions of the Revenue and Taxation Code, notice is hereby given that a deficiency is proposed to be assessed for the taxable year and in the amount shown above. Details of the proposed assessment are set forth below.

Taxable Income	\$9,544.00
Total tax	176.32
Credit for personal exemptions (6)	19.64
Tax	156.68
Penalty, Section 18681, failure to file return, 25%	39.17
Total tax and penalties	195.85

Income from California sources as determined from the report of the Joint Committee on Internal Revenue Taxation, plus royalty income from prior California services. See attached schedule.

cc: Dean S. Butler

IF YOU AGREE to the proposed assessment you should promptly remit the amount of additional liability plus interest at six percent a year on the amount of additional tax from the original due date of the return to the date of payment, unless specified differently above. (The amount of interest, if included above, is computed only to the date indicated.) The remittance should be made payable to the FRANCHISE TAX BOARD.

IF YOU DO NOT AGREE to the proposed assessment you may file a protest with the Franchise Tax Board within 60 days of the date of this notice (see the reverse side of this form). Otherwise, this proposed deficiency assessment will become final at the expiration of the 60-day period.



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
 SACRAMENTO, CALIFORNIA 95867

**NOTICE OF ADDITIONAL TAX
 PROPOSED TO BE ASSESSED**

03207792

Date April 10, 1974 **2**

RICHARD M. AND PATRICIA R. NIXON
 The White House
 Washington, D.C. 20500

567680515

Income year
 Taxable year **1970**
 Serial No.
 Amount \$ **195.85**
 Ind. Code
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Income from California sources as determined from the report of the Joint Committee on Internal Revenue Taxation, plus royalty income from prior California services. See attached schedule.

cc: Dean S. Butler

REMITTANCE TRANSMITTAL COPY

This copy is for your convenience when forwarding your remittance. Interest should be included at six percent a year on the amount of additional tax from the original due date of the return to the date of payment unless specified differently above. The remittance should be made payable to the FRANCHISE TAX BOARD.



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
 SACRAMENTO, CALIFORNIA 95867

**NOTICE OF ADDITIONAL TAX
 PROPOSED TO BE ASSESSED**

03207792

Date April 10, 1974

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RICHARD M. AND PATRICIA R. NIXON
 The White House
 Washington, D.C. 20500

567680515

Income year
 Taxable year 1970
 Serial No.
 Amount \$ 195.85
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LAW OFFICES
WILLIS, BUTLER & SCHEIFLY

ARTHUR B. WILLIS
JOHN E. SCHEIFLY
IRVING M. GRANT
JAMES F. CHILDS, JR.
JOHN J. BARCAL
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DAVID L. CASE

20TH FLOOR
CITY NATIONAL BANK BUILDING
606 SOUTH OLIVE STREET
LOS ANGELES, CALIFORNIA 90014
TELEPHONE (213) 620-1650

April 11, 1974

Franchise Tax Board
1025 "P" Street
Sacramento, California 95814

Re: Richard M. and Patricia R. Nixon
Reference 3432300JMVM

Gentlemen:

We are in receipt of your Notice of Additional Tax proposed to be assessed to the above taxpayers for the taxable years 1969 and 1970, inclusive.

The indications at this time are that the adjustments giving rise to the proposed tax are generally acceptable to the taxpayers and that it should not be necessary to file a protest in this regard, except that the taxpayers do not agree with the penalty proposed for the year 1969 in the amount of \$1,026.76 based upon a failure to file a tax return for 1969. It is the taxpayers' contention that the failure to file a tax return for 1969 was in reliance on the advice and opinion of competent counsel who had been supplied all of the information required to enable them to reach an opinion as to the necessity of filing a California Income Tax Return.

With reference to tax matters the taxpayers had engaged attorney Frank DeMarco and Arthur Blech, CPA, as their advisors. A great bulk of the information required was routinely available to Mr. DeMarco, as he and his firm and his partner, Herbert Kalmbach, represented President Nixon as his personal attorney in California. The information available to Mr. DeMarco, and hence to Mr. Blech, was complete in all respects insofar as it was necessary for them to determine the responsibilities for filing an income tax return in California. After careful examination of all of the facts and information, Mr. DeMarco concluded that the President and Mrs. Nixon were not residents of California for the purpose of requiring the filing of California Resident Income Tax Return. Mr. DeMarco and Mr. Blech further examined the nature and sources of income realized

Franchise Tax Board

April 11, 1974
Page Two

by the taxpayers in 1969 and determined that the only income which could be attributable to California was a rental income from property owned in Whittier, California in the amount of \$700 which was offset by appropriate deductions attributable to this property that resulted in an overall loss from this activity in the amount of \$5,699. In the light of these circumstances, it was concluded that a nonresident return was not required. Acting on this information a memorandum was prepared by Mr. DeMarco on April 8, 1970, and transmitted to the White House reflecting these conclusions. In accordance with this memorandum, no return was prepared for 1969. A copy of that memorandum is attached for your information.

By virtue of subsequent developments, it has been determined by your office that an income attributable to California did exist in 1969 by virtue (a) an allocation of salary and related compensation with reference to the fact that the President does devote a portion of his time while in California to the conduct of his office, and (b) a determination that some of the improvements to the President's home in San Clemente were personal in nature and had been paid for by the United States Government without reimbursement by the President.

Mr. DeMarco was intimately acquainted with the nature and extent of the improvements which were made at San Clemente. It is obvious from his conclusions that he did not regard this as income to the President as there were no circumstances at that time which would have caused that implication. It is also clear that Mr. DeMarco was intimately acquainted with all of the facts and circumstances surrounding the purchase and occupancy of the home at San Clemente. He, in fact, represented the President and Mrs. Nixon in the preparation of the documents for the purchase and was as aware as anyone could be at that time of their probable use of this property. During 1969 the property was acquired to provide the Nixons with a second home which they might visit from time to time primarily for the purpose of vacation, and to which they would ultimately retire as a permanent home following his service in Washington. There was also, at that time, the contemplation that some portion of the property might be ultimately used as a site for the Richard Nixon Foundation. By virtue of the expected visits by the President and Mrs. Nixon the improvements were made to provide appropriate security and communication. These improvements were not dissimilar from improvements that are made in any location which might be visited by the President for however brief a period of time. There was no decision or indicated intention that this property would develop as a base for the regular performance of any duties by the President or develop into what is generally termed a "Western White House".

Franchise Tax Board

April 11, 1974

Page Three

During the year 1969, the President and Mrs. Nixon occupied the San Clemente premises on only one occasion for any significant period of time. This was during the period from August 9th through September 8th. The other brief days of visit to California were either during the process of acquiring the property or for two days at the end of the year on a casual visit. The occupancy during the August-September period commenced immediately following the completion of the improvements and furnishing of the home were primarily with reference to a vacation period and a visit as a matter of personal interest to see and enjoy the new home as it was available. Obviously, during this period of occupancy the President did conduct the affairs of State as necessary in the same sense that he would have at any location during a vacation or rest period. A log of his activities was maintained, this fact was known to Mr. DeMarco as well as the fact that log was available. There were no facts or circumstances relative to the occupancy during 1969 which were not available to Mr. DeMarco. Mr. DeMarco did not construe what he deemed to be a vacation or casual visit as a type of event which would give rise to the need for an allocation of compensation income to the State of California.

It is noted that a similar penalty for failure to file is proposed with respect to the taxable year 1970. It is not, however, requested that this penalty be waived or abated as an investigation of the facts disclose that there was royalty income during this period which is properly attributable to a California source and would require the filing of a California Nonresident Return. Although the taxpayers hereto relied upon advice of counsel, the situation here is distinguishable in that counsel was not supplied with all of the pertinent information with regard to the royalty payment in that they did not know that the book to which this royalty was attributable was, in fact, prepared in California and the contract for its publication was executed in California. Accordingly, this penalty would appear to be appropriate by virtue of the taxpayers' failure to supply the advisors with all necessary information.

In the light of the foregoing, we respectfully request that the penalty proposed for 1969 be waived and abated and request that we be advised promptly of your decision in this matter in order that a determination can be made relative to the need to protest the proposed assessment.

The undersigned hereby states that a substantial part of the foregoing information was obtained from Mr. Frank DeMarco and Mr. Arthur Blech and that other information was developed from public sources, such as press conferences or published reports of various committees or agencies. Subject to the reliance on these sources of information,

Franchise Tax Board

April 11, 1974
Page Four

the undersigned hereby states under penalty of perjury that the facts contained herein are to the best of his knowledge or belief, true and correct.

Very truly yours,


DEAN S. BUTLER

DSB:cmn



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
 SACRAMENTO, CALIFORNIA 95867

**Notice of Action on
 Taxpayer's Protest**

2

RICHARD M. AND PATRICIA R. NIXON
 The White House
 Washington, D.C. 20500
 567680515

Date April 11, 1974

Re proposed assessment:
 Number 03207791
 Dated April 10, 1974
 Income year
 Taxable year 1969
 Revenue code 3432300:JM:VM
 Status code **3**

You are hereby notified that the Franchise Tax Board has reconsidered the computation of the proposed assessment referred to above and has acted upon the protest. The notice of proposed assessment has been revised as follows:

Taxable Income	\$55,553.00
Total tax	4,115.30
Credit for personal exemptions	8.26
Tax	4,107.04

cc: Dean S. Butler
 City National Bank Building
 606 S. Olive Street, 20th Floor
 Los Angeles, CA 90014

IF YOU AGREE to the proposed assessment as revised you should remit the amount of the additional liability. The payment should include interest from the due date of the return to the date of payment at six percent a year on the amount of the additional tax. (The amount of interest, if included above, is computed only to the date of this notice.) The remittance should be made payable to the FRANCHISE TAX BOARD.

IF YOU DO NOT AGREE to the proposed assessment, as revised, you may file an appeal with the State Board of Equalization within 30 days of the date of this notice (see the reverse side of this form). Otherwise, this action will become final and a notice (formal legal demand) for the payment of the additional liability will be mailed at the expiration of the 30-day period.



STATE OF CALIFORNIA
FRANCHISE TAX BOARD
 SACRAMENTO, CALIFORNIA 95867

Notice of Action on
 Taxpayer's Protest

RICHARD M. AND PATRICIA R. NIXON
 The White House
 Washington, D.C. 20500

 567680515

Date April 11, 1974

2

Re proposed assessment:
 Number 03207792
 Dated April 10, 1974
 Income year
 Taxable year 1970
 Revenue code 3432300:JM:VM
 Status code **3**

You are hereby notified that the Franchise Tax Board has reconsidered the computation of the proposed assessment referred to above and has acted upon the protest. The notice of proposed assessment has been affirmed as follows:

Taxable Income	\$9,544.00
Total tax	176.32
Credit for personal exemptions	19.64
Tax	156.68
Penalty, Section 18681, failure to file return, 25%	39.17
Total tax and penalties	195.85

cc: Dean S. Butler
 Willis, Butler & Scheifly
 606 S. Olive, 20th Floor
 Los Angeles, CA 90014

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LAW OFFICES
WILLIS, BUTLER & SCHEIFLY

ARTHUR B. WILLIS
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DAVID L. CASE

20TH FLOOR
CITY NATIONAL BANK BUILDING
606 SOUTH OLIVE STREET
LOS ANGELES, CALIFORNIA 90014
TELEPHONE (213) 620-1650

April 11, 1974

Franchise Tax Board
State of California
1025 P Street
Sacramento, California 95814

Re: Richard M. and Patricia R. Nixon
Rev. Code 3432300:JM:VM

Gentlemen:

On behalf of the foregoing taxpayers, and acting pursuant to a Power of Attorney previously filed with your office, I advise you that I am in receipt of notices of additional tax to be assessed for the taxable years 1969 and 1970. I can advise you that the adjustments and the resulting tax in the amount of \$4,107.04 for the year 1969, and for a tax in the amount of \$156.68, plus a penalty of \$39.17 for the calendar year 1970 are acceptable to the taxpayers, and no protest will be filed in this matter.

In order that your files and records may be complete, tax returns will be prepared in accordance with your determinations, and the resulting tax and the penalty for the year 1970 will be remitted promptly.

Thank you for your courtesy and cooperation in giving this matter the priority attention that these circumstances required.

Yours very truly,


DEAN S. BUTLER

DSB:bws

LAW OFFICES
WILLIS, BUTLER & SCHEIFLY

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20TH FLOOR
CITY NATIONAL BANK BUILDING
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LOS ANGELES, CALIFORNIA 90014
TELEPHONE (213) 620-1650

May 13, 1974

Mr. J. Fred Buzhardt
Counsel to the President
The White House
Washington, D. C. 20500

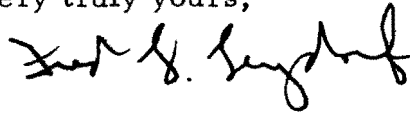
Dear Mr. Buzhardt:

In accordance with the request you made at our meeting last Saturday, I enclose for your files copies of the following letters:

1. Letter dated April 30, 1974, addressed to you from Frank DeMarco, Jr., relating to the possible necessity of workmen's compensation coverage for salaried employees of President and Mrs. Nixon.
2. Letter dated April 25, 1974, addressed to The President from Mario A. Procaccino, Commissioner of the Department of Taxation and Finance of the State of New York. This letter raises the possibility of New York State income taxes being due from The President for the year 1969.

I will follow through on the questions relating to the workmen's compensation problem, and Dean Butler will be devoting his attention to the New York State income tax problem. We will plan to keep you informed of any significant developments as they arise.

Very truly yours,



FRED L. LEYDORF

FLL:mlm
Enclosures

LAW OFFICES
DEMARCO, BARGER & BERL

FRANK DEMARCO, JR.
RICHARDS D. BARGER
HAROLD BERL
ROBERT H. MORRISON
RICHARD C. GREENBERG
THOMAS D. PECKENPAUGH
ALAN R. WOLEN
LARRY B. THRALL
TERRY L. RHODES
OAKLEY C. FROST
WESTON L. JOHNSON
BRUCE E. HARRINGTON
A. DWAIN WHITE
ROBERT H. FORWARD, JR.
RICHARD S. CROWLEY
F. SCOTT JACKSON
HOWARD S. SLUSHER
THOMAS J. BARRACK, JR.
KENT KELLER
BRADLEY K. MATTEN
HARRY S. STAHL
THOMAS G. WILKINSON

515 SOUTH FLOWER STREET, SUITE 4400
LOS ANGELES, CALIFORNIA 90071
TELEPHONE (213) 680-2811

NEWPORT CENTER OFFICE
550 NEWPORT CENTER DRIVE, SUITE 900
NEWPORT BEACH, CALIFORNIA 92660
TELEPHONE (714) 644-4111

April 30, 1974

OF COUNSEL
SHERWOOD C. CHILLINGWORTH
THOMAS W. NORTON

PLEASE REFER TO
OUR FILE NUMBER:

Mr. J. Fred Buzhardt
Counsel to the President
The White House
Washington, D.C. 20500

Re: Workmen's Compensation Insurance

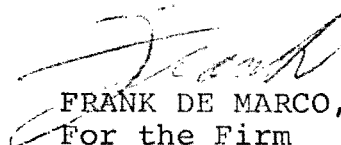
Dear Fred:

In connection with the San Clemente property, a California workmen's compensation insurance policy was obtained to cover Brigido Garcia, the caretaker of the property. That policy was issued by Great American Insurance Company, being its policy number C7364205. The current term of the policy will expire December 18, 1974 and covers only employees in California.

The District of Columbia labor authorities have advised Arthur Blech that if the President or Mrs. Nixon is going to employ a salaried employee, it will be necessary for a workmen's compensation insurance policy to be issued for the District of Columbia. During 1973, Mrs. Nixon did employ Rita DiSantis, and accordingly an unemployment insurance return was filed by Mr. Blech. We have been advised that Mrs. DiSantis is no longer a salaried employee. If that is the case, no District of Columbia workmen's compensation policy need be obtained. If the President or Mrs. Nixon is going to continue to have a salaried employee at the White House or elsewhere in the District of Columbia, a second policy should be issued to cover the District. The local insurance broker, Corley Company, has advised that it would be more proper for Ned Sullivan to obtain such a policy if one is required. By a copy of this letter I am advising Ned Sullivan to check with you to determine whether or not such policy need be written.

Should you have any questions, please call me.

Very truly yours,


FRANK DE MARCO, JR.
For the Firm

FDM:gem

cc: Kenneth W. Gemmill, Esq.
Mr. Edward O. Sullivan



MARIO A. PROCACCINO
COMMISSIONER OF TAXATION AND FINANCE
PRESIDENT TAX COMMISSION

STATE OF NEW YORK
DEPARTMENT OF
TAXATION AND FINANCE
ALBANY, NEW YORK 12227

PERSONAL AND CONFIDENTIAL

April 25, 1974

The Honorable Richard M. Nixon
The President
The White House
Washington, D. C. 20500

Dear Mr. President:

From information in our possession, there appears to be a possibility that New York State income taxes may be due from you for the year 1969. We have searched our records carefully, but we cannot seem to locate a return for that year.

If a report was filed, and if income taxes were paid, we would appreciate it if you could provide us with a copy of the return or supply us with other information which would help us to trace and locate the return. If, on the other hand, a return was not filed, we would ask you to please do so now, either as a nonresident or resident--whichever you deem appropriate. Forms and schedules are enclosed for your convenience.

Upon receipt of these reports, which may be addressed to me personally, they will be processed immediately and we will advise you accordingly.

Thank you for your anticipated cooperation.

Respectfully yours,

A handwritten signature in cursive script, appearing to read 'Mario A. Procaccino'.

Mario A. Procaccino
Commissioner

Enclosures

LAW OFFICES
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20TH FLOOR
CITY NATIONAL BANK BUILDING
606 SOUTH OLIVE STREET
LOS ANGELES, CALIFORNIA 90014
TELEPHONE (213) 620-1650

May 6, 1974

H. Chapman Rose, Esquire
Reavis, Pogue, Neal & Rose
1100 Connecticut Avenue, N. W.
Washington, D. C. 20036

Dear Mr. Rose:

In Mr. Gemmill's absence I am forwarding to you copies of President Nixon's California Nonresident Income Tax Returns which were filed with the Franchise Tax Board for the years 1969 through 1972. I am also including a copy of my Waiver of Disclosure for the year 1973 which resulted in a press release by Martin Huff, a copy of which is also enclosed.

I am also sending a set of the same papers to Mr. Buzhardt and I am sure between the two of you copies, as necessary, will be available to the President. If you feel Mr. Gemmill should receive copies of the enclosed, please let me know and I will forward them to him.

Sincerely,


DEAN S. BUTLER

DSB:cmn
Enclosures

cc: J. Fred Buzhardt
Frank DeMarco
Arthur Blech

LAW OFFICES
WILLIS, BUTLER & SCHEIFLY

ARTHUR B. WILLIS
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20TH FLOOR
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TELEPHONE (213) 620-1650

April 30, 1974

Franchise Tax Board
P. O. Box 1468
Sacramento, California 95807

Attention: Martin Huff

Re: Richard M. and Patricia R. Nixon
Nonresident California Income Tax
Returns for 1969, 1970, 1971 and 1972

Gentlemen:

I am enclosing herewith the above referenced Nonresident Income Tax Returns which have been executed by me on behalf of the taxpayers under the authority of a power of attorney. A copy of this power of attorney has previously been forwarded.

I am also enclosing checks in payment of the tax, interest, and penalty, if any, with reference to your earlier notice of proposed assessment. Check Number 20837 represents a payment with respect to the taxable year 1970. The interest indicated thereon is in accordance with a discussion with your office for interest to May 1, 1974.

Check Number 20836 should be applied with respect to the tax and interest for the year 1969. As indicated in our telephone conversation, this check is, however, in error as to amount since we had failed to consider the special tax credit applicable to 1969 at the time of requesting this check. I would like to ask that you apply it toward the tax as calculated in the enclosed return and the appropriate amount of interest and that any balance be refunded to the taxpayers and directed to my attention.

The returns for the years 1971 and 1972 do not, of course, reflect any tax but are being filed at this time as a matter of routine procedure. If there are any questions, please let me know. Thanks again for your cooperation. Hopefully, this matter is now resolved.

Sincerely,


DEAN S. BUTLER

DSB:cmn
Enclosures



For Nonresident and Part-Year Resident Taxpayers

For Calendar Year 1969 or Fiscal Year Begun 1969 and Ended 1970. FIRST NAME(S) AND INITIAL(S) RICHARD M. and PATRICIA R. LAST NAME NIXON. Your social security number 567 68 0515. Your occupation President of the United States. HOME ADDRESS The White House, Washington, D. C. ZIP CODE 20500.

If nonresident at end of your taxable year, of what state are you a resident? If part-year resident, enter date California residence established and/or date California residence terminated. If full-year nonresident, check box and enter number of months you were in California during the taxable year 39 days.

1. Filing Status—check one: Single, Separate return—married—Name of spouse, Married, filing joint return, Unmarried "head of household"—Complete Part I, page 2.

2. DEPENDENTS table with columns: NAME (Patricia), RELATIONSHIP (Daughter), ENTER NUMBER OF DEPENDENTS LISTED (1).

3. BLIND —> Yourself, Your Spouse. Enter number of blind exemptions 0. 4. Total number of exemptions claimed for dependents and blind (total of lines 2 and 3). Do not include your personal exemption. 1

Include income from all sources in Column "A". List all income while California resident plus all California income while a nonresident in Column "B".

Income table with columns: Employer's name, Where employed, A. Total Income, B. California Income. Includes lines 5-11 for wages, dividends, interest, and other income.

Taxable Income table with lines 12-14. Line 13: Standard deduction. Line 14: Taxable Income (55,553).

Your Tax, Credits and Payments table with lines 15-27. Line 15: Tax (4,115.30). Line 20: Net tax (4,107.04). Line 24: Net tax liability (3,907.04).

Balance Due or Refund table with lines 28-29. Line 28: Balance Due (3,907.04).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

Sign here section with signatures of Richard M. Nixon and Patricia R. Nixon, and Arthur Blech & Company, Certified Public Accountants.

Make Remittance Payable to FRANCHISE TAX BOARD—5900 WILSHIRE BLVD. SACRAMENTO, CALIFORNIA 95814

PART I. Head of Household If claimed, answer the following questions—(See instructions, page 6)

Check one: Never married; Final divorce or Separate maintenance—Date _____; Widow(er)—Date _____

Individual who qualified you as head of household:
 Name _____ Relationship _____ Age _____ Is this person married? _____ If yes, did he or she file a joint return with spouse? _____ Did this person qualify as your dependent for the calendar year 1969? _____
 Did this person reside in your home for your entire taxable year? _____ If not, explain circumstances _____

Total amount necessary to maintain household \$ _____ How much did you contribute? \$ _____

Include income from all sources in Column "A". List all income while California resident plus all California income while a nonresident in Column "B".

PART II. Wages, salaries, tips, etc. (before payroll deductions)

Employer's name	Where employed (city and state)	A. Total Income	B. California Income
United States Government, Executive Branch	Washington, D. C.	240,460	27,171
As Per Schedule Attached			
Total wages, etc. Enter here and on page 1, line 5		240,460	27,171

PART III. Other income		A. Total	B. California	PART IV. Adjustments to income		A. Total	B. California
1. Business income (Sched. C (540))			*	1. "Sick pay" if included in line 5, page 1 (attach statement)			*
2. Sale or exchange of property (Sched. D (540))			*	2. Employee business expense (attach statement)			*
3a. Pensions and annuities			*	3. Military exclusion (maximum \$1,000)			*
b. Rents and royalties			• (4,989)	4. Total adjustments (items 1 through 3). Enter here and on page 1, line 10.			
c. Partnerships	(Attach Schedule E (Form 540))		• 322	Note: Adjustments to income attributable to California must be directly related to California income.			
d. Estates and trusts			• 43,636				
e. Miscellaneous income			•				
4. Farm income (Schedule F (540))			•				
5. Add items 1 through 4. Enter here and on page 1, line 8	Schedule Attached		38,969				

PART V. Special tax reduction—If you had a long-term capital gain, complete lines 1 through 7; otherwise, omit lines 1 through 5, enter on line 6 your Net Tax (from page 1, line 20) and complete line 7.

1. Taxable income (from page 1, line 14)		
2. Amount (if any) entered on Schedule D (540), Part I, line 10		
3. Adjusted taxable income (subtract line 2 from line 1)		
4. Tax on amount on line 3, from Tax Rate Schedule on page 8 of instructions		
5. Allowable exemption credits (from page 1, line 19)		
6. Adjusted net tax (subtract line 5 from line 4)		4,107.04
7. 10 percent of line 6—not to exceed \$100 if single or married filing separate return; or \$200 if head of household or married filing joint return. (Enter here and on page 1, line 21)		200.00

Note: Any balance of tax due (page 1, line 28) must be paid in full by the due date of this return to receive the benefit of this special reduction

HOW TO PREPARE YOUR RETURN

If you were a resident of California for part of the taxable year and a nonresident for the remainder of the year, or were a nonresident for the entire taxable year, file your return on Form 540NR and attach the following schedule(s) as required—

- Schedule A(540NR)—if you itemize deductions
- Schedule B(540NR)—if you had dividend or interest income over \$100
- Schedule C(540) —if you had income or loss from a business or profession
- Schedule D(540) —if you had sales or exchanges of property
- Schedule E(540) —if you had income from pensions, annuities, rents, royalties, partnerships, estates, trusts or other sources
- Schedule F(540) —if you had income or loss from a farm

Richard M. and Patricia Nixon
Income as Nonresidents of California

	Calendar Years			
	1969	1970	1971	1972
<u>Income</u>				
Apportionable income				
Presidential salary & allowance	\$236,459	\$250,000	\$250,000	\$250,000
Personal use of gov't. airplanes	4,001	9,276	4,636	9,102
Total	<u>240,460</u>	<u>259,276</u>	<u>254,636</u>	<u>259,102</u>
Less business expenses	-	-	-	-
Total to be apportioned	<u>240,460</u>	<u>259,276</u>	<u>254,636</u>	<u>259,102</u>
Apportionment formula	39/345	55/365	51/365	34/366
Income apportioned to Calif.	<u>\$ 27,171</u>	<u>\$ 39,072</u>	<u>\$ 35,572</u>	<u>\$ 24,072</u>
California income				
Residual compensation	11			
Interest (1)	-	-	-	-
Improvements to San Clemente	43,625	15,635	6,963	391
Income Mother's Estate	322			
Whittier rental	(5,699)	(6,188)	(5,715)	(6,448)
Gain on sale of San Clemente property (50% NLTCG)		58,918		
Royalty income (2)	710	8,880	367	-
<u>ADJUSTED GROSS INCOME</u>	<u>\$ 66,140</u>	<u>\$116,317</u>	<u>\$ 37,187</u>	<u>\$ 18,015</u>
<u>Deductions</u>				
California contributions				
UCLA Alumni Ass'n		\$ 100		
Whittier College	\$ 500		\$ 100	
Nixon Foundation (3)			10,385	
E. Whittier Friends Church	250		1,000	
E. Whittier YMCA		250		
So. Calif. School Theology				200
Total	<u>750</u>	<u>350</u>	<u>11,485</u>	<u>200</u>
Excess over 20% of AGI	-	-	(3,998)	-
Allowable deduction	<u>\$ 750</u>	<u>\$ 350</u>	<u>7,437</u>	<u>\$ 200</u>
California interest expense				
Elmore		\$ 6,000		
Ogden		75,000	\$ 38,045	\$ 17,437
Abplanalp (4)		11,955	11,955	21,425
Total	<u>-</u>	<u>\$ 92,955</u>	<u>\$ 50,000</u>	<u>\$ 38,862</u>
California taxes				
Real property - San Clemente	\$ 7,561	\$ 12,953	\$ 11,346	\$ 17,402
California sales tax	2,256	486	-	-
California gas tax	20	9	17	59
License tags - net		20	19	
Total	<u>9,837</u>	<u>13,468</u>	<u>11,382</u>	<u>17,461</u>
Total deductions	<u>10,587</u>	<u>106,773</u>	<u>68,819</u>	<u>56,523</u>
<u>TAXABLE INCOME (LOSS)</u>	<u>\$ 55,553</u>	<u>\$ 9,544</u>	<u>(\$ 31,632)</u>	<u>(\$ 38,508)</u>



INDIVIDUAL INCOME TAX RETURN

For Nonresident and Part-Year Resident Taxpayers

For Calendar Year 1970 or Fiscal Year Begun		1970 and Ended		1971	
FIRST NAME(S) AND INITIAL(S) RICHARD M. and PATRICIA R.		LAST NAME NIXON		Your Social Security Number 567 68 0515	
PRESENT HOME ADDRESS (Number and street or rural route) The White House		CITY, TOWN OR POST OFFICE Washington, D. C.		Spouse's Social Security Number	
STATE D. C.		ZIP CODE 20500		Your Occupation President of the United States	
NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING United States Government, Executive Branch, Washington, D. C.				Spouse's Occupation	

If nonresident at end of your taxable year, of what state are you a resident? _____ If part-year resident, enter date California residence established _____ and/or date California residence terminated _____
 If full-year nonresident, check box and enter number of months you were in California during the taxable year 55 days
 When absent from this State during the taxable year, did you maintain a home or other dwelling place, either owned or rented in California? Yes
 If active member of U.S. armed forces, check box and enter "100%" on lines 37, 38 and 45 on page 2.
 Did you file a California return for last year? Yes If none filed, give reason _____

FILING STATUS (Check One)

1. <input type="checkbox"/> Single	3. <input type="checkbox"/> Married, filing separate return—Spouse's name: _____
2. <input checked="" type="checkbox"/> Married, filing joint return	4. <input type="checkbox"/> Unmarried, head of household—Complete Part I, Page 2

Include income from all sources in Column "A". List all income while California resident plus all California income while a nonresident in Column "B".

Income	Employer's Name	Where Employed (city and state)	5	
			A. Total Income	B. California Income
5. Wages, salaries, tips, etc. (before payroll deductions) (if more than two employers, attach schedule)	U.S. Government, Executive Branch, Washington, D.C.		259,276	39,072
6. Dividends. Enter total here (also list in Schedule B (540NR), Part I, if total is over \$100)				•
7. Interest. Enter total here (also list in Schedule B (540NR), Part II, if total is over \$100)				•
8. Other income (from page 2, line 30)				77,245
9. Total (add lines 5, 6, 7 and 8)				116,317
10. Adjustments to income (from page 2, line 35)				
11. Adjusted gross income (subtract line 10 from line 9)				116,317
12. Tax (from page 2, line 40)				176 32
13. Exemption credits (from page 2, line 45)				19 64
14. Tax liability (subtract line 13 from line 12)				156 68
15. Credit for net income taxes paid to State of _____ Attach other state return (see instructions)				
16. Net tax liability (subtract line 15 from line 14—If \$1.00 or less, enter "zero")				156 68
17. 1970 California estimated tax payment or credit (if any)				
18. California income tax withheld at source (attach list of withholding agents and amounts withheld)				
19. Total prepayments (add lines 17 and 18)				
20. Balance due (subtract line 19 from line 16) PAY IN FULL WITH RETURN				
21. Overpayment (if any) <input type="checkbox"/> Credit on 1971 estimated tax <input type="checkbox"/> \$ _____ and/or <input type="checkbox"/> REFUND				

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here *Richard M. Nixon* 4/22/74
 Your signature—If filing jointly, BOTH must sign Date
Patricia R. Nixon 4/23/74
 Spouse's signature Date
 Dean S. Butler as Attorney In Fact

Arthur Blech
 Signature of preparer other than taxpayer
 ARTHUR BLECH & COMPANY
 CERTIFIED PUBLIC ACCOUNTANTS
 Date 4/1/74

Do not write in these spaces

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Make Remittance Payable to FRANCHISE TAX BOARD—Mail 16900 WILSHIRE BLVD.
 FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95814 LOS ANGELES, CALIF. 90036

PART I—Head of Household. If claimed, answer the following questions. (See Instructions)

Check Never Final divorce/dissolution Separate maintenance Widow(er)
 One: married Date _____ Date _____ Date _____

Individual who qualified you as head of household:
 Name _____ Relationship _____ Age _____ Gross income \$ _____
 Is this person married? _____ If yes, did he or she file a joint return with spouse? _____ Did this person qualify as your dependent for the calendar year 1970? _____ Did this person reside in your home for the entire taxable year? _____ If not, explain circumstances _____

Total amount necessary to maintain household \$ _____ How much did you contribute \$ _____

PART II—Other Income

		A. Total Income	B. California Income
22. Business income (or loss) (attach Schedule C (540))	22		•
23. Sale or exchange of property (attach Schedule D (540))	23		• 58,918
24. Pensions and annuities	24		•
25. Rents and royalties	25		• 2,692
26. Partnerships	26		•
27. Estates or trusts	27		
28. Farm income (or loss) (attach Schedule F (540))	28		
29. Miscellaneous income (state nature and source)	29		• 15,635
30. Total (add lines 22 through 29). Enter here and on page 1, line 8 Schedule Attached	30		77,245

PART III—Adjustments to Income

31. "Sick pay" if included on page 1, line 5 (attach statement)	31		•
32. Moving expenses (attach statement)	32		•
33. Employee business expense (attach statement)	33		•
34. Military exclusion (maximum \$1,000—\$500 if separate return of husband or wife)	34		•
35. Total adjustments (add lines 31 through 34). Enter here and on page 1, line 10	35		

PART IV—Tax Computation

36. Adjusted gross income (from page 1, line 11)	36		116,317
37. Percentage of California income (line 36, column B ÷ column A) _____% (100% maximum)			
38. If you itemize deductions, enter total from Schedule A (540NR), line 31, column B If you do not itemize deductions, compute standard deductions as follows: (1) Separate return of single or married taxpayer—\$1,000 × _____% (from line 37) (2) Joint return of married couple, or head of household—\$2,000 × _____% (from line 37)	38		• 106,773
39. Taxable income (subtract line 38 from line 36, column B)	39		9,544
40. Tax from Tax Rate Schedule in instructions. Enter here and on page 1, line 12	40		176 32

PART V—Exemption Credits

41. Single—\$25. Married couple or head of household—\$50	41	•	50
42. Blind <input type="checkbox"/> Yourself <input type="checkbox"/> Your spouse—\$8 for each box checked	42	•	
43. Dependents—Do not list yourself, your spouse, or person who qualifies you as head of household NAME (and address if different from yours) _____ RELATIONSHIP _____ Patricia _____ Daughter _____			
Number of dependents listed _____ × \$8	43	•	8
44. Total exemption credits (add lines 41, 42 and 43)	44		58
45. Allowable exemption credits (line 44 × _____% from line 37). Enter here and on page 1, line 13	45		19 64



ITEMIZED DEDUCTIONS

Attach to Form 540NR

Name, as shown on Form 540NR

RICHARD M. and PATRICIA R. NIXON

Social Security Number

567 68 0515

During the period of nonresidence no deduction may be taken which is attributable to property or business located outside of California, alimony is not deductible, and all other deductions must be directly related to California income. See separate instructions for limitations on allowance of specific deductions.

		A. Total	B. California
Medical and dental expenses (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.			
1. One-half (but not more than \$150) of insurance premiums for medical care	1		
2. Medicine and drugs	2		
3. Enter 1% of adjusted gross income shown on Form 540NR	3		
4. Subtract line 3 from line 2 (if less than zero, enter zero)	4		
5. Enter balance of insurance premiums for medical care not deducted on line 1	5		
6. Other medical and dental expenses (attach itemized list)	6		
7. Total (add lines 4, 5 and 6)	7		
8. Enter 3% of adjusted gross income shown on Form 540NR	8		
9. Subtract line 8 from line 7 (if less than zero, enter zero)	9		
10. Total (add lines 1 and 9) ▶	10		
Child adoption expense			
11. Total expenses paid or incurred—Attach itemized list	11		
12. Enter 3% of adjusted income shown on Form 540NR	12		
13. Subtract line 12 from line 11—See instructions for maximum limitations ▶	13		
Taxes			
14. Real estate	14		
15. State and local gasoline	15		
16. General sales	16		
17. Auto license—Excess of registration and weight fees (see instructions)	17		
18. Personal property	18		
19. State disability insurance (SDI)—Employer private disability plans do not qualify.	19		
20. Other (specify)	20		
21. Total taxes (add lines 14 through 20) Schedule Attached . . . ▶	21		13,468
Contributions			
22. Cash—including checks, money orders, etc. (itemize)	22		
23. Total cash contributions Schedule Attached	23		350
24. Other than cash (see instructions)—Enter total here	24		-
25. Total—Add lines 23 and 24—Maximum deduction may not exceed 20% of adjusted gross income . ▶	25		350
Interest expense			
26. Home mortgage	26		
27. Installment purchases	27		
28. Other (itemize)	28		
29. Total (add lines 26, 27 and 28) Schedule Attached . . . ▶	29		92,955
Miscellaneous deductions for child care, alimony, union dues, casualty losses, etc. See instructions (itemize)			
30.	30		
31. Total miscellaneous deductions ▶	31		
32. Total deductions (add lines 10, 13, 21, 25, 29 and 31 of col B). Enter total here and on Form 540NR, page 2, in space provided.			106,773



SALES OR EXCHANGES OF PROPERTY

Attach to Form 540 or 540NR

Name as shown on Form 540 or 540NR **RICHARD M. and PATRICIA R. NIXON** Social Security Number **567 68 0515**

Part I—CAPITAL ASSETS

SHORT-TERM—ASSETS HELD NOT MORE THAN 6 MONTHS

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation allowed (or allowable) since acquisition (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1.						
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries						
3. Enter unused short-term capital loss carryover from preceding taxable years (attach statement)						
4. Net short-term gain (or loss) from lines 1, 2 and 3						

LONG-TERM—ASSETS HELD MORE THAN 6 MONTHS

5. Enter gain (if any) from line 16, Part II						
San Clemente Property	7-15-69	12-15-70				117,836
6. Enter your share of net long-term gain (or loss) from partnerships and fiduciaries						
7. Enter unused long-term capital loss carryover from preceding taxable years (attach statement)						
8. Net long-term gain (or loss) from lines 5, 6 and 7						117,836
9. Combine the amounts shown on lines 4 and 8 and enter the net gain (or loss) here						117,836
10. If line 9 shows a GAIN, enter 50% of line 8 or 50% of line 9, whichever is smaller. (Enter zero if there is a loss or no entry on line 8)						58,918
11. Subtract line 10 from line 9, Enter here and on line 17, Part III						58,918
12. If line 9 shows a LOSS, enter here and on line 17, Part III the smallest of the following: (a) the amount on line 9; (b) the amount of taxable income on Form 540 or 540NR, computed without capital gains and losses; or (c) \$1,000						

Part II—SALE OR EXCHANGE OF PROPERTY UNDER SECTIONS 18181-82

13. Enter gain (if any) from line 22, Part IV						
14. Enter gain (if any) from line 25, Part IV						
15. Enter your share of gain (or loss) of Section 18181-82 items from partnerships and fiduciaries						
16. Net gain (or loss). If GAIN, enter on line 5, Part I; if LOSS, enter on line 29, Part V						

PART III—TOTAL NET GAIN OR LOSS FROM SALES OR EXCHANGES OF PROPERTY

17. Net gain (or loss) from line 10 or 11, Part I						58,918
18. Net gain (or loss) from line 31, Part IV						-
19. Total net gain (or loss)—Combine lines 17 and 18. Enter here and on Form 540 or Form 540NR, page 2, Part II, line 23						58,918

Richard M. and Patricia Nixon
Income as Nonresidents of California

	Calendar Years			
	1969	1970	1971	1972
<u>Income</u>				
Apportionable income				
Presidential salary & allowance	\$236,459	\$250,000	\$250,000	\$250,000
Personal use of gov't. airplanes	4,001	9,276	4,636	9,102
Total	<u>240,460</u>	<u>259,276</u>	<u>254,636</u>	<u>259,102</u>
Less business expenses	-	-	-	-
Total to be apportioned	<u>240,460</u>	<u>259,276</u>	<u>254,636</u>	<u>259,102</u>
Apportionment formula	39/345	55/365	51/365	34/366
Income apportioned to Calif.	<u>\$ 27,171</u>	<u>\$ 39,072</u>	<u>\$ 35,572</u>	<u>\$ 24,072</u>
<u>California income</u>				
Residual compensation	11			
Interest (1)	-	-	-	-
Improvements to San Clemente	43,625	15,635	6,963	391
Income Mother's Estate	322			
Whittier rental	(5,699)	(6,188)	(5,715)	(6,448)
Gain on sale of San Clemente property (50% NLTCG)		58,918		
Royalty income (2)	<u>710</u>	<u>8,880</u>	<u>367</u>	<u>-</u>
<u>ADJUSTED GROSS INCOME</u>	<u>\$ 66,140</u>	<u>\$116,317</u>	<u>\$ 37,187</u>	<u>\$ 18,015</u>
<u>Deductions</u>				
<u>California contributions</u>				
UCLA Alumni Ass'n		\$ 100		
Whittier College	\$ 500		\$ 100	
Nixon Foundation (3)			10,385	
E. Whittier Friends Church	250		1,000	
E. Whittier YMCA		250		
So. Calif. School Theology				200
Total	<u>750</u>	<u>350</u>	<u>11,485</u>	<u>200</u>
Excess over 20% of AGI	-	-	(3,998)	-
Allowable deduction	<u>\$ 750</u>	<u>\$ 350</u>	<u>7,437</u>	<u>\$ 200</u>
<u>California interest expense</u>				
Elmore		\$ 6,000		
Ogden		75,000	\$ 38,045	\$ 17,437
Abplanalp (4)		11,955	11,955	21,425
Total	<u>-</u>	<u>\$ 92,955</u>	<u>\$ 50,000</u>	<u>\$ 38,862</u>
<u>California taxes</u>				
Real property - San Clemente	\$ 7,561	\$ 12,953	\$ 11,346	\$ 17,402
California sales tax	2,256	486	-	-
California gas tax	20	9	17	59
License tags - net		20	19	
Total	<u>9,837</u>	<u>13,468</u>	<u>11,382</u>	<u>17,461</u>
Total deductions	<u>10,587</u>	<u>106,773</u>	<u>68,819</u>	<u>56,523</u>
<u>TAXABLE INCOME (LOSS)</u>	<u>\$ 55,553</u>	<u>\$ 9,544</u>	<u>(\$ 31,632)</u>	<u>(\$ 38,508)</u>



CALIFORNIA INDIVIDUAL INCOME TAX RETURN

For Nonresident and Part-Year Resident Taxpayers

For Calendar Year 1971 or Fiscal Year Begun 1971 and Ended 1972 DO NOT WRITE ON THIS LINE

Personal information section including names (RICHARD M. and PATRICIA R. NIXON), Social Security Number (567 68 0515), and address (The White House, Washington, D.C. 20500).

NAME AND ADDRESS OF EMPLOYER AT TIME OF FILING: United States Government, Executive Branch, Washington, D.C. 20500

Residency information: If nonresident during any part of your taxable year, of what state were you a resident? If part-year resident, enter date California residence was established and/or date California residence was terminated.

FILING STATUS—Check Only One: 1. Single, 2. Married, filing joint return (checked), 3. Married, filing separate return, 4. Unmarried "head of household".

BLIND and/or DEPENDENT EXEMPTIONS: 5. Blind, 6. Dependents, 7. Total blind and dependent exemptions.

Main tax calculation table with columns for Income, A. Total Income, and B. California Income. Rows include wages, dividends, interest, adjustments, and tax liability.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

Signatures and stamps section. Includes signatures of Richard M. Nixon and Patricia R. Nixon, and a Certified Public Accountants stamp for Arthur B. Butler.

Enter Your Social Security No. on Your Check or Money Order PAYABLE TO FRANCHISE TAX BOARD—Mail to FRANCHISE TAX BOARD, SACRAMENTO, CALIFORNIA 95867

PART I—Head of Household. If claimed, answer the following questions. (See Instructions)

Check Never married Legal separation (interlocutory decree does not qualify) — Date _____
 One: Widow(er) — Date _____ Final divorce/dissolution — Date _____
 Individual who qualified you as head of household:
 Name _____ Relationship _____ Age _____ Gross income \$ _____
 Is this person married? _____ If yes, did he or she file a joint return with spouse? _____ Did this person qualify as your dependent for the calendar year 1971? _____ Did this person reside in your home for the entire taxable year? _____ If not, explain circumstances _____
 Total amount necessary to maintain household \$ _____ How much did you contribute \$ _____

PART II—Other Income

		A. Total Income	B. California Income
32. Business income (or loss) (attach Schedule C (540))	32		•
33. Net gain (or loss) from sale or exchange of capital assets (attach Schedule D (540))	33		•
34. Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Schedule D-1 (540))	34		
35. Pensions and annuities	35		•
36. Rents and royalties	36		• (5,348)
37. Partnerships	37		•
38. Estates and trusts	38		
39. Farm income (or loss) (attach Schedule F (540))	39		
40. Miscellaneous income	(a) Fully taxable pensions and annuities (not reported on Schedule E)		
	(b) Alimony		
	(c) Other (state nature and source)		
	(d) Total miscellaneous income (add lines 40(a), (b) and (c))	40	
41. Total (add lines 32 through 39, plus 40). Enter here and on page 1, line 11	41		1,615

PART III—Adjustments to Income

42. "Sick pay" if included in line 8 (see instructions—attach statement)	42		•
43. Moving expenses (see instructions—attach statement)	43		•
44. Employee business expense (see instructions—attach statement)	44		•
45. Military exclusion (see instructions for line 8)	45		•
46. Payments as a self-employed person to a retirement plan, etc. (attach federal Form 2950SE)	46		•
47. Total adjustments (add lines 42 through 46). Enter here and on page 1, line 13	47		

PART IV—Tax Computation

48. Adjusted gross income (from page 1, line 14)	48		37,187
49. Percentage of California income (line 48, column B ÷ column A) _____% (100% maximum)			
50. (a) If you itemize deductions, enter total from Schedule A (540NR), line 32, column B			
(b) If you do not itemize deductions, compute standard deductions as follows:		50	• 68,819
(1) Separate return of single or married taxpayer—\$1,000 × _____% (from line 49)			
(2) Joint return of married couple, or head of household—\$2,000 × _____% (from line 49)			
51. Taxable income (subtract line 50 from line 48, column B) ¹		51	None
52. Tax from Tax Rate Schedule in instructions. Enter here and on page 1, line 15		52	None

PART V—Tax Forgiveness Complete all items

53. Taxable income from line 51 above		53	
54. Amount (if any) entered on Schedule D (540), line 13(a)		54	
55. Adjusted taxable income (subtract line 54 from line 53)		55	
56. Adjusted tax from Tax Rate Schedule		56	
57. Allowable exemption credits (from page 1, line 19)	57		
58. Credit for net income tax paid to another state (from page 1, line 21)	58		
59. Add lines 57 and 58		59	
60. Adjusted net tax (subtract line 59 from line 56)		60	
61. 20% of line 60. Enter here and on page 1, line 23		61	



ITEMIZED DEDUCTIONS

Attach to Form 540NR

Name as shown on Form 540NR

RICHARD M. and PATRICIA R. NIXON

Social Security Number

567 68 0515

During the period of nonresidence no deduction may be taken which is attributable to property or business located outside of California, alimony is not deductible, and all other deductions must be directly related to California income. See separate instructions for limitations on allowance of specific deductions.

MEDICAL AND DENTAL EXPENSE (not compensated by insurance or otherwise) for medicine and drugs, doctors, dentists, nurses, hospital care, insurance premiums for medical care, etc.

	A. Total	B. California
1. One-half (but not more than \$150) of insurance premiums for medical care		
2. Total cost of medicine and drugs		
3. Enter 1% of adjusted gross income shown on Form 540NR		
4. Subtract line 3 from line 2 (if less than zero, enter zero)		
5. Enter balance of insurance premiums for medical care not entered on line 1		
6. Itemize other medical, dental expenses (include balance of insurance premiums not deductible on line 1)		
7. Total (add lines 4, 5 and 6)		
8. Enter 3% of adjusted gross income shown on Form 540NR		
9. Subtract line 8 from line 7 (if less than zero, enter zero)		
10. Total (add lines 1 and 9). Enter total of col. B on Form 540NR, page 2		

CHILD ADOPTION EXPENSE

11. Total expense paid or incurred (Attach itemized list)		
12. Enter 3% of adjusted gross income shown on Form 540NR		
13. Subtract line 12 from line 11 (See instructions for maximum limitations). Enter total of col. B on Form 540NR, page 2		

TAXES

14. Real estate		
15. State and local gasoline		
16. General sales		
17. Auto license (excess of registration fee)		
18. Personal property		
19. State disability insurance (SDI). Employer private disability plans do not qualify		
20. Other		
21. Total taxes. Enter total of col. B on Form 540NR, page 2	Schedule Attached	11,382

CONTRIBUTIONS

	A. Total	B. California
22. Cash — including checks, money orders, etc. (itemize)		
	Schedule Attached	11,485
23. Total cash contributions		11,485
24. Other than cash (see instructions for required statement). Enter total here		-
25. Total (Add lines 23 and 24—maximum deduction may not exceed 20% of adjusted gross income). Enter total of col. B on Form 540NR, page 2	Limited to	7,437

INTEREST EXPENSE

26. Home mortgage		
27. Installment purchases		
28. Other (itemize)		
29. Total. Enter total of col. B on Form 540NR, page 2	Schedule Attached	50,000

MISCELLANEOUS DEDUCTIONS

Casualty or Theft Losses)
NOTE: If you had more than one casualty or theft loss occurrence, omit lines 30 through 33 and follow instructions for guidance.

30. Loss before adjustments		
31. Insurance reimbursement		
32. \$100 limitation	\$100.00	\$100.00
33. Add lines 31 and 32		
34. Line 30 less line 33		
35. Child Care—See instructions		
36. Other—For education, alimony, union dues, etc. See instructions		
37. Total. (Add lines 34, 35 and 36). Enter total of col. B on Form 540NR, page 2		

Richard M. and Patricia Nixon
Income as Nonresidents of California

	Calendar Years			
	1969	1970	1971	1972
<u>Income</u>				
Apportionable income				
Presidential salary & allowance	\$236,459	\$250,000	\$250,000	\$250,000
Personal use of gov't. airplanes	4,001	9,276	4,636	9,102
Total	<u>240,460</u>	<u>259,276</u>	<u>254,636</u>	<u>259,102</u>
Less business expenses	-	-	-	-
Total to be apportioned	<u>240,460</u>	<u>259,276</u>	<u>254,636</u>	<u>259,102</u>
Apportionment formula	39/345	55/365	51/365	34/366
Income apportioned to Calif.	<u>\$ 27,171</u>	<u>\$ 39,072</u>	<u>\$ 35,572</u>	<u>\$ 24,072</u>
California income				
Residual compensation	11			
Interest (1)	-	-	-	-
Improvements to San Clemente	43,625	15,635	6,963	391
Income Mother's Estate	322			
Whittier rental	(5,699)	(6,188)	(5,715)	(6,448)
Gain on sale of San Clemente property (50% NLTCG)		58,918		
Royalty income (2)	710	8,880	367	-
<u>ADJUSTED GROSS INCOME</u>	<u>\$ 66,140</u>	<u>\$116,317</u>	<u>\$ 37,187</u>	<u>\$ 18,015</u>
<u>Deductions</u>				
California contributions				
UCLA Alumni Ass'n		\$ 100		
Whittier College	\$ 500		\$ 100	
Nixon Foundation (3)			10,385	
E. Whittier Friends Church	250		1,000	
E. Whittier YMCA		250		
So. Calif. School Theology				200
Total	<u>750</u>	<u>350</u>	<u>11,485</u>	<u>200</u>
Excess over 20% of AGI	-	-	(3,998)	-
Allowable deduction	<u>\$ 750</u>	<u>\$ 350</u>	<u>7,437</u>	<u>\$ 200</u>
California interest expense				
Elmore		\$ 6,000		
Ogden		75,000	\$ 38,045	\$ 17,437
Abplanalp (4)		11,955	11,955	21,425
Total	-	<u>\$ 92,955</u>	<u>\$ 50,000</u>	<u>\$ 38,862</u>
California taxes				
Real property - San Clemente	\$ 7,561	\$ 12,953	\$ 11,346	\$ 17,402
California sales tax	2,256	486	-	-
California gas tax	20	9	17	59
License tags - net		20	19	
Total	<u>9,837</u>	<u>13,468</u>	<u>11,382</u>	<u>17,461</u>
Total deductions	<u>10,587</u>	<u>106,773</u>	<u>68,819</u>	<u>56,523</u>
<u>TAXABLE INCOME (LOSS)</u>	<u>\$ 55,553</u>	<u>\$ 9,544</u>	<u>(\$ 31,632)</u>	<u>(\$ 38,508)</u>



INDIVIDUAL CALIFORNIA INCOME TAX



For calendar year 1972, or other taxable year beginning , 1972, ending , 1973

Personal information section including names (RICHARD M. and PATRICIA R. NIXON), address (The White House, Washington, D.C.), ZIP code (20500), and social security numbers.

Residency information: If nonresident during any part of your taxable year, of what state were you a resident? If part-year resident, enter date California residence was established and/or date California residence was terminated. Full-year nonresident, check box and enter number of months you were in California during the taxable year: 34 days.

Filing Status—Check Only One: 1. Single, 2. Married, filing joint return (checked), 3. Married, filing separate return, 4. Head of Household. Includes dependent and blind exemption counts.

Include income from all sources in Column "A". List all income while California resident plus all California income while a nonresident in Column "B"

Table with 4 columns: Line number, Description, A. Total Income, B. California Income. Rows include wages (259,102), dividends, interest, adjustments, and total taxable income (None).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete.

Signatures and preparer information: Richard M. Nixon and Patricia R. Nixon, Arthur Blech & Company, Certified Public Accountants, 5900 Wilshire Blvd., Los Angeles, Calif. 90035.

PART I—Head of Household—If claimed, answer the following questions (See Instructions)

Check Never married Legal separation (interlocutory decree does not qualify) Date _____
 or: Widow(er) Date _____ Final divorce/dissolution Date _____

Individual who qualified you as head of household (Do not list this individual as a dependent on page 1, line 5):
 Name _____ Relationship _____ Age _____ Did this person qualify as your dependent for
 the calendar year 1972? _____ Did this person reside in your home for the entire taxable year? _____ If not, explain circumstances _____

PART II—Other Income

		A. Total Income	B. California Income
35. Business income (or loss) (attach Schedule C (540))	35		
36. Net gain (or loss) from sale or exchange of capital assets (attach Schedule D (540))	36		
37. Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Schedule D-1 (540))	37		
38. Pensions and annuities	38		
39. Rents and royalties	39		(6,448)
40. Partnerships	40		
41. Estates and trusts	41		
42. Farm income (or loss) (attach Schedule F (540))	42		
43. Miscellaneous Income	(a) Fully taxable pensions and annuities (not reported on Schedule E)		
	(b) Alimony		391
	(c) Other (state nature and source)		
	(d) Total miscellaneous income (add lines 43(a), (b) and (c))	43	
44. Total (add lines 35 through 43). Enter here and on page 1, line 11	44		(6,057)

PART III—Adjustments to Income

45. "Sick pay" if included in line 8 (see instructions—attach statement)	45		
46. Moving expenses (see instructions—attach statement)	46		
47. Employee business expense (see instructions—attach statement)	47		
48. Military exclusion—active duty pay only (see instructions for line 8, page 1)	48		
49. Payments as a self-employed person to a retirement plan, etc.	49		
50. Total adjustments (add lines 45 through 49). Enter here and on page 1, line 13	50		

PART IV—Itemized Deductions OR Standard Deduction On separate returns of married taxpayers both must itemize deductions or both must take the standard deduction

• If you itemize deductions, complete and attach Schedule A (540NR) and enter California subtotals on lines 51 through 56 below			
51. Total deductible medical and dental expense (from Schedule A (540NR) line 10)	51		
52. Total child adoption expense (from Schedule A (540NR) line 13)	52		
53. Total taxes (from Schedule A (540NR) line 21)	53	17,461	
54. Total contributions (from Schedule A (540NR) line 25)	54	200	
55. Total interest expense (from Schedule A (540NR) line 29)	55	38,862	
56. Total miscellaneous deductions (from Schedule A (540NR) line 37)	56		
57. Total itemized deductions (add lines 51 through 56)	57	56,523	
• If you do not itemize deductions, compute standard deduction as follows			
58. (a) Separate return of a single or married taxpayer—\$1,000 × _____% (from page 1, line 15)	58	— OR —	
(b) Joint return of a married couple, or head of household—\$2,000 × _____% (from page 1, line 15)			
59. Total itemized deductions (line 57) OR standard deduction line 58). Enter here and on page 1, line 16	59	56,523	

Richard M. and Patricia Nixon
Income as Nonresidents of California

	Calendar Years			
	1969	1970	1971	1972
<u>Income</u>				
Apportionable income				
Presidential salary & allowance	\$236,459	\$250,000	\$250,000	\$250,000
Personal use of gov't. airplanes	4,001	9,276	4,636	9,102
Total	<u>240,460</u>	<u>259,276</u>	<u>254,636</u>	<u>259,102</u>
Less business expenses	-	-	-	-
Total to be apportioned	<u>240,460</u>	<u>259,276</u>	<u>254,636</u>	<u>259,102</u>
Apportionment formula	39/345	55/365	51/365	34/366
Income apportioned to Calif.	<u>\$ 27,171</u>	<u>\$ 39,072</u>	<u>\$ 35,572</u>	<u>\$ 24,072</u>
California income				
Residual compensation	11			
Interest (1)	-	-	-	-
Improvements to San Clemente	43,625	15,635	6,963	391
Income Mother's Estate	322			
Whittier rental	(5,699)	(6,188)	(5,715)	(6,448)
Gain on sale of San Clemente property (50% NLTCG)		58,918		
Royalty income (2)	<u>710</u>	<u>8,880</u>	<u>367</u>	<u>-</u>
<u>ADJUSTED GROSS INCOME</u>	<u>\$ 66,140</u>	<u>\$116,317</u>	<u>\$ 37,187</u>	<u>\$ 18,015</u>
<u>Deductions</u>				
California contributions				
UCLA Alumni Ass'n		\$ 100		
Whittier College	\$ 500		\$ 100	
Nixon Foundation (3)			10,385	
E. Whittier Friends Church	250		1,000	
E. Whittier YMCA		250		
So. Calif. School Theology				200
Total	<u>750</u>	<u>350</u>	<u>11,485</u>	<u>200</u>
Excess over 20% of AGI	-	-	(3,998)	-
Allowable deduction	<u>\$ 750</u>	<u>\$ 350</u>	<u>7,437</u>	<u>\$ 200</u>
California interest expense				
Elmore		\$ 6,000		
Ogden		75,000	\$ 38,045	\$ 17,437
Abplanalp (4)		11,955	11,955	21,425
Total	<u>-</u>	<u>\$ 92,955</u>	<u>\$ 50,000</u>	<u>\$ 38,862</u>
California taxes				
Real property - San Clemente	\$ 7,561	\$ 12,953	\$ 11,346	\$ 17,402
California sales tax	2,256	486	-	-
California gas tax	20	9	17	59
License tags - net		20	19	
Total	<u>9,837</u>	<u>13,468</u>	<u>11,382</u>	<u>17,461</u>
Total deductions	<u>10,587</u>	<u>106,773</u>	<u>68,819</u>	<u>56,523</u>
<u>TAXABLE INCOME (LOSS)</u>	<u>\$ 55,553</u>	<u>\$ 9,544</u>	<u>(\$ 31,632)</u>	<u>(\$ 38,508)</u>



INDIVIDUAL CALIFORNIA INCOME TAX



For calendar year 1972, or other taxable year beginning , 1972, ending , 1973

Personal information section including names (RICHARD M. and PATRICIA R. NIXON), address (The White House, Washington, D.C.), ZIP code (20500), and social security numbers.

Residency information: California residence was established and/or date California residence was terminated. Full-year nonresident check box checked with 34 days entered.

Filing Status—Check Only One. Options include Single, Married (checked), Head of Household, and Dependent. Includes dependent information table.

Include income from all sources in Column "A". List all income while California resident plus all California income while a nonresident in Column "B"

Main income table with columns for line number, description, A. Total Income, and B. California Income. Includes entries for wages (259,102), dividends, interest, and tax liability.

Signature section with fields for taxpayer signatures, preparer signature (ARTHUR BLECH & COMPANY), and date (1/1/74). Includes a disclaimer statement.

Vertical text on the left side: Attach Form DE 1964 here. Attach Copy 2 of Form W-2 here. Attach Copy 2 of Form W-2 here. Attach Form DE 1964 to face of return.

PART I—Head of Household—If claimed, answer the following questions (See Instructions)

Check Never married Legal separation (interlocutory decree does not qualify) Date _____
 one: Widow(er) Date _____ Final divorce/dissolution Date _____

Individual who qualified you as head of household (Do not list this individual as a dependent on page 1, line 5):
 Name _____ Relationship _____ Age _____ Did this person qualify as your dependent for
 the calendar year 1972? _____ Did this person reside in your home for the entire taxable year? _____ If not, explain circumstances _____

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		A. Total Income	B. California Income
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	(d) Total miscellaneous income (add lines 43(a), (b) and (c))	43	
44. Total (add lines 35 through 43). Enter here and on page 1, line 11	44		(6,057)

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45. "Sick pay" if included in line 8 (see instructions—attach statement)	45		
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47. Employee business expense (see instructions—attach statement)	47		
48. Military exclusion—active duty pay only (see instructions for line 8, page 1)	48		
49. Payments as a self-employed person to a retirement plan, etc.	49		
50. Total adjustments (add lines 45 through 49). Enter here and on page 1, line 13	50		

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54. Total contributions (from Schedule A (540NR) line 25)	54	200	
55. Total interest expense (from Schedule A (540NR) line 29)	55	38,862	
56. Total miscellaneous deductions (from Schedule A (540NR) line 37)	56		
57. Total itemized deductions (add lines 51 through 56)	57	56,523	
• If you do not itemize deductions, compute standard deduction as follows			
58. (a) Separate return of a single or married taxpayer—\$1,000 × _____% (from page 1, line 16)	58	— OR —	
(b) Joint return of a married couple, or head of household—\$2,000 × _____% (from page 1, line 15)			
59. Total itemized deductions (line 57) OR standard deduction (line 58). Enter here and on page 1, line 16	59	56,523	

Richard M. and Patricia Nixon
Income as Nonresidents of California

	Calendar Years			
	1969	1970	1971	1972
<u>Income</u>				
Apportionable income				
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Total	<u>240,460</u>	<u>259,276</u>	<u>254,636</u>	<u>259,102</u>
Less business expenses	-	-	-	-
Total to be apportioned	<u>240,460</u>	<u>259,276</u>	<u>254,636</u>	<u>259,102</u>
Apportionment formula	39/345	55/365	51/365	34/366
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Residual compensation	11			
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Nixon Foundation (3)			10,385	
E. Whittier Friends Church	250		1,000	
E. Whittier YMCA		250		
So. Calif. School Theology				200
Total	<u>750</u>	<u>350</u>	<u>11,485</u>	<u>200</u>
Excess over 20% of AGI	-	-	(3,998)	-
Allowable deduction	<u>\$ 750</u>	<u>\$ 350</u>	<u>7,437</u>	<u>\$ 200</u>
California interest expense				
Elmore		\$ 6,000		
Ogden		75,000	\$ 38,045	\$ 17,437
Abplanalp (4)		11,955	11,955	21,425
Total	-	<u>\$ 92,955</u>	<u>\$ 50,000</u>	<u>\$ 38,862</u>
California taxes				
Real property - San Clemente	\$ 7,561	\$ 12,953	\$ 11,346	\$ 17,402
California sales tax	2,256	486	-	-
California gas tax	20	9	17	59
License tags - net		20	19	
Total	<u>9,837</u>	<u>13,468</u>	<u>11,382</u>	<u>17,461</u>
Total deductions	<u>10,587</u>	<u>106,773</u>	<u>68,819</u>	<u>56,523</u>
<u>TAXABLE INCOME (LOSS)</u>	<u>\$ 55,553</u>	<u>\$ 9,544</u>	<u>(\$ 31,632)</u>	<u>(\$ 38,508)</u>

LAW OFFICES
WILLIS, BUTLER & SCHEIFLY

ARTHUR B. WILLIS
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DUDLEY M. LANG
MICHAEL I. BLAYLOCK
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CHARLES R. AJALAT
DAVID L. CASE

20TH FLOOR
CITY NATIONAL BANK BUILDING
606 SOUTH OLIVE STREET
LOS ANGELES, CALIFORNIA 90014
TELEPHONE (213) 620-1650

May 3, 1974

Franchise Tax Board
State of California
P. O. Box 1468
Sacramento, California 95807

Attention: Martin Huff

Re: Richard M. and Patricia R. Nixon
1973 California Nonresident Income Tax Return

Gentlemen:

In accordance with the authority granted to me in a Power of Attorney from the above designated taxpayers and previously filed with your office, I hereby authorize the disclosure by your office of the fact that a 1973 California Nonresident Income Tax Return has been filed by the taxpayers and that such return discloses no tax payable. You are also authorized to disclose any of the details of the return which you feel are appropriate.

Yours very truly,


DEAN S. BUTLER

DSB:cmn

NEWS RELEASE FROM:

Franchise Tax Board
Sacramento, CA 95867

(916) 445-0408 or

Phone: Robert W. Longsdorf, (916) 355-0447

FOR IMMEDIATE RELEASE

On April 12, 1974, Martin Huff, Executive Officer of the Franchise Tax Board, stated that President and Mrs. Nixon's tax counsel had indicated that California State income tax returns for 1969 through 1972 would be prepared in accordance with the determination of their liability.

Huff stated that those returns have now been received and the amount due has been paid. On payment, the 1969 tax liability of \$4,107 was subject to a credit of \$200 to reflect the special tax credit applicable for that year. A timely return for the year 1973 was also filed. It was prepared on a basis consistent with the department's determination for prior years.

At a press conference held February 1, 1974, questions were raised as to President Richard M. Nixon's and Patricia R. Nixon's filing status under the California Personal Income Tax Law for years prior to 1969. These questions could not be answered at that time as the department had no waiver permitting disclosure. Subsequently, a waiver was received.

For the years 1947 through 1963, California returns were filed and taxes paid by Richard M. and Patricia R. Nixon. For the years 1964 through 1968, Mr. and Mrs. Nixon were not residents of California and were not subject to the California filing requirements.

####

A schedule setting forth the data and calculations for 1973 is attached.

74-2-550
5/3/74

RICHARD M. and PATRICIA R. NIXON

1973 Income as Nonresidents of California

INCOME

Apportionable Income:

President's salary and allowance \$ 250,000.

Apportionment Formula - $46/365 = 12.6027\%$

Income apportioned to California 31,507.

California Income

Whittier Rental [5,371.]

\$ 26,136.

ADJUSTED GROSS INCOME

Deductions:

California Contributions \$ 300.

California Interest Expense 19,833.

California Taxes 11,969.

Total Deductions: \$ 32,102.

TAXABLE INCOME (LOSS) [\$ 5,966.]

74-2-550

5/3/74

February 5, 1969

TO MR. HALDEMAN
FROM BUD KROGH
RE RESIDENCE REQUIREMENT FOR DISTRICT OF COLUMBIA

Sorry to be late in getting this answer back to you, but I wanted to check on the question with Justice, our personnel office, and the District of Columbia Tax Auditing Department. The results of these checks are as follows:

- (1) Even though you are in a temporary status at the Jefferson Hotel and will probably move into the suburbs with your family during the summer, you are still, for District withholding tax purposes, a resident of the District. Consequently, you should fill out that form indicating that you are a resident of the District and Mrs. Robb's office will proceed to withhold income tax for the District according to your tax bracket.
- (2) You will not be taxed double. If, during the period from January 1 through June or July, the State of California also imposes an income tax, this will be deducted from the income tax payable to the District. In addition, if you are not a resident of the District for seven months this year, or do not live here on the last day of the month, the tax withheld from your pay checks in the next six months or so will be refunded to you.
- (3) The crux of all this is that you should not fill out form D-4-A, the pink form, but should fill out that form stating that you are a resident of the District. I forget its color.
- (4) There are no problems that I can see that might be caused by California being a community property state and the District, Virginia, or Maryland not being a community property state.

Form D-4-A
Government of the
District of Columbia
Finance Office
Washington, D. C. 20001

EMPLOYEE:

Upon request of your employer, you must file this form with him so his records may show clearly that you are not a resident of the District of Columbia. Otherwise, he must withhold D. C. income tax from your wages.

EMPLOYER:

Keep this certificate with your records. If you believe the employee should have filed Form D-4 in lieu of Form D-4-A, the Finance Officer, D. C. should be so informed (see instructions on reverse)

CERTIFICATE OF NON-RESIDENCE IN THE DISTRICT OF COLUMBIA
(See instructions on reverse)

Print full name

Social Security No.

Print street address, city, state, zip code

I, _____, certify that:

(Name)

My permanent residence is _____

(Street)

(City)

(County)

(State)

; that

I do not have a place of abode within the District; that

I have not maintained a place of abode within the District for more than seven (7) months during this calendar year; that

I do not reside within the District; and that

I am not domiciled within the District.

I certify under the penalties provided by law that the above statements are true, correct, and complete to the best of my knowledge and belief.

(Date)

(Signature)

INSTRUCTIONS TO EMPLOYEES

1. **Purpose of Certificate of Non-Residence.**—Your employer is required to determine your resident status in order that he may know whether or not you are subject to the D. C. Withholding Tax. In order to establish that you are **not** a resident of the District and therefore **not** subject to the D. C. Withholding Tax, this form must be filed with your employer upon his request. Employees who are residents of the District will not use this form but will file Form D-4, "Employee's Withholding Exemption Certificate". Failure to file the appropriate certificate in any doubtful case will cause your wages to be subject to D. C. Withholding Tax without exemption.

2. **Who Must File a Certificate of Non-Residence.**—Upon the request of his employer every individual who is employed in the District must file Form D-4-A when:

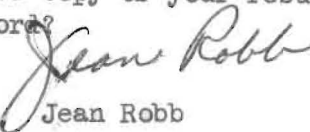
- (a) he did not maintain nor does he expect to maintain a place of abode within the District for more than seven months of the taxable year; and
- (b) he does not reside within the District; and
- (c) he is not domiciled within the District.

3. **Change in Resident Status.**—If your resident status changes at any time after you have filed Form D-4-A with your employer so that you have a place of abode within the District, or reside within the District, or become domiciled within the District, you must promptly file Form D-4, "Employee's Withholding Exemption Certificate", with your employer in order that he may determine the proper amount of tax to be withheld from your wages.

2/3/69

Mr. Krogh:

As per our conversation, furnished herewith are D.C. tax forms (Non-resident certificate and the current instructions regarding D.C. Tax Return for 1968 income). May I have copy of your resulting memorandum - for my records?


Jean Robb

Mr. Broaddus

D.C. Auditor's Office -

629 - 3324

check re: resident status of our
personnel.

Who are you. A.E.C.
clearing
Eva Daughtry

1968

INSTRUCTIONS FOR FORM D-40

DISTRICT OF COLUMBIA INDIVIDUAL INCOME TAX RETURN



INSTRUCTIONS FOR EMPLOYEES WHO EARNED LESS THAN \$10,000

Employees who earned less than \$10,000 may follow these simple steps to use Form D-40 if they were residents for the entire year.

1. Enter your full name, address and social security number.
2. Fill in lines 1, 2, and 3 to receive credit for your exemptions. Dependents must be listed on page 2.
3. Enter on line 4 the total wages and other compensation from all your 1968 Forms D-2. If you claim "sick pay" on line 4a, attach Form FR-102.
4. Report all dividends and interest in Schedule A, Page 2 and enter the total on line 5, page 1.
5. Enter your total income on line 8.
6. **Computation of Tax**
 - a. If your income was less than \$5,000, you may figure your tax from the tax table on page 4 of these instructions.
 - b. If your income was \$5,000 or more, compute your own tax by completing line 10.
 - c. Enter your tax on lines 11 and 13.
7. Enter the total D.C. tax withheld on lines 14 and 16. Attach all withholding statements.
8. Enter the balance due on line 17 or refund on line 20.
9. Sign your return. If a joint return, both husband and wife must sign.
10. Attach check or money order for any balance of tax due.

GENERAL INSTRUCTIONS

IMPORTANT: Since the District of Columbia and Federal income tax laws are not the same, you should read the following instructions carefully.

WHO MUST FILE A TAX RETURN.—Unless exempt for one of the reasons shown below, you must file a return if—

- (1) you maintained a permanent home (domicile) in the District on the last day of the taxable year, or
- (2) you maintained a place of abode (lived) in the District for more than seven months of the taxable year.

CHANGE OF RESIDENT STATUS.—Any individual who on or before December 31st changes his permanent home (domicile) to a place outside the District shall be taxable as a resident of the District for that portion of the taxable year during which he had his permanent home (domicile) in the District. Also, any individual who, during the calendar year, acquires a permanent home (domicile) in the District is taxable on the amount of gross income received from and after the date he becomes a resident of the District. If you resided in the District for less than 12 months in 1968, be sure to enter the number of months you were a resident at the top of Page 1 (if more than half a month, count it as a full month.)

See "Personal Exemptions and Credit for Dependents Allowed on Change of Resident Status" on Page 2 of these instructions.

WHO IS NOT REQUIRED TO FILE A RETURN.—You are not required to file a return if you were—

- (1) single, or married and not living with husband or wife, and received less than \$1,000 gross income during the taxable year, or
- (2) married and living with husband or wife and the combined income received by both spouses during the taxable year was less than \$2,000, or
- (3) an elective officer of the U. S. Government, or
- (4) an employee on the staff of an elected officer in the legislative branch of the U. S. Government and both you and the elected officer are bona fide residents of the same State, or an officer of the executive branch of the U. S. Government who had no permanent home (domicile) in the District on the last day of the taxable year and your appointment to the office held was—
 - (a) by the President of the United States,
 - (b) subject to confirmation by the U. S. Senate, and
 - (c) terminable at the pleasure of the President of the United States.

Not applicable to our situation

WHEN AND WHERE TO FILE.—File your return as soon as possible after January 1, but not later than April 15, 1969. Mail or deliver it to the Finance Office, Revenue Division, Municipal Center, 300 Indiana Avenue, N. W., Washington, D. C. 20001. If you require more time to file your return and you have a justifiable reason, an extension of time may be obtained by filing Form FR-127, in duplicate, before April 15, 1969.

PAYMENT OF BALANCE DUE.—Any balance of tax due must be paid with your return. Make your check or money order payable to "D. C. Treasurer." Do not send cash or stamps.

Notice of Charge for Dishonored Checks.—A penalty of \$5.00 will be imposed if a check in payment of any obligation due the District of Columbia is not honored by your bank.

SOCIAL SECURITY NUMBER.—Your Social Security number must be entered in the space provided. Married persons must enter the numbers of both spouses even though separate returns are filed.

1969 ESTIMATED TAX.—File a 1969 Declaration of Estimated Tax, Form D-40ES, by April 15, 1969 and make quarterly payments if you expect your gross income will exceed—

- (a) \$5,000 after allowance for personal exemptions; or
- (b) \$1,000 from sources other than wages subject to withholding and will exceed \$500 after allowance for personal exemptions.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS.—

Important.—It is generally advantageous for married couples to file separate returns if the combined taxable income exceeds \$2,000.

Joint Returns.—Joint returns must include all income of both spouses. The names of both spouses must be entered in the heading of the return. Both spouses must sign the return.

Separate Returns.—Include only the income of the filing spouse. Do not claim an exemption for the other spouse.

CHANGE FROM JOINT OR SEPARATE RETURN.—Election to file joint or separate returns cannot be changed after April 15, 1969.

NONRESIDENTS.—Use form D-40B to claim a refund. The form may also be used to request a ruling with regard to liability for D. C. income tax and to substantiate claim of domicile outside the District.

CHECK THESE ITEMS BEFORE MAILING YOUR RETURN:

1. Signature(s) on return.
2. Social security number(s) on return.
3. Name and address, including Zip Code, printed legibly on return.
4. Copy of withholding statement attached for each employer.
5. All personal exemption questions answered.
6. Copy of State tax return attached if State credit claimed.
7. Form FR-102 attached if sick pay exclusion claimed.
8. Filing on Form D-40B if claiming refund as nonresident.
9. All computations double checked for accuracy.
10. Check or money order attached if balance of tax due.

SPECIFIC INSTRUCTIONS

These instructions are so designed that the filing of your D. C. return will be relatively easy after you have prepared your Federal income tax return. Many of the items on your D. C. return may be copied from the Federal return, but read the following instructions carefully for some of the important differences.

PERSONAL EXEMPTION—PAGE 1, LINE 1

EXEMPTION FOR YOURSELF AND WIFE.—Claim exemption for your spouse only if all of the income of the spouse is included in this return, or if spouse had no income. Married persons not living together must file as single persons. Head of family may be claimed only if you are single or married and not living with spouse AND you supported in your home one or more dependents listed on page 2.

EXEMPTIONS FOR CHILDREN AND OTHER DEPENDENTS.—

Each dependent must be listed on page 2 and meet ALL of the following tests:

- (1) Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed).
- (2) Received less than \$500 gross income.
- (3) Did not file a joint return with her husband (or his wife).
- (4) Was a citizen or resident of the United States, Canada, or Mexico.
- (5) Was related to you in one of the following ways:

Child	Sister	Mother-in-law	The following if re-
Stepchild	Grandchild	Father-in-law	lated by blood:
Mother	Stepbrother	Brother-in-law	Uncle
Father	Stepsister	Sister-in-law	Aunt
Grandparent	Stepmother	Son-in-law	Niece
Brother	Stepfather	Daughter-in-law	Nephew

Note: No exemption is allowed if your child had \$500 or more gross income even though the child was under 19 or was a student.

BIRTH OR DEATH OF A DEPENDENT.—You may claim a full \$500 exemption for a dependent who was born or died during the year if the tests for claiming exemption for such dependent are met for the part of the year during which he or she was alive.

PRORATION OF EXEMPTIONS REQUIRED—

Change in Marital Status.—If you use the tax table, your marital status on the last day of the taxable year determines your allowable exemptions.

If you do not use the tax table, and your marital status changed during the year, you must prorate your personal exemptions in accordance with the number of months before and after such change. A fraction of a month is disregarded, but if it is more than one-half of a month, count it as a full month.

Decedents.—The total amount of the decedent's exemptions reported on line 3 must be prorated to the date of death in the final return of an individual who died during the taxable year.

Personal Exemptions and Credit for Dependents Allowed On Change of Resident Status.—If you changed your resident status and are filing a return for a period of less than a full calendar or fiscal year you must:

1. Include in your return all gross income received while you were a resident of the District,
2. Prorate your personal exemptions and credit for dependents according to the number of months you were a resident of the District (if more than one-half of a month, count it as a full month), and
3. Itemize your deductions. Report only those deductions actually paid while you were a resident of the District. You may not use the Standard Deduction or the Optional Tax Table.

WAGES, SALARIES, TIPS, ETC.— PAGE 1, LINE 4

Report the full amount of your wages, salaries, fees, tips, commissions, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer.

All income received, regardless of source and unless specifically exempt, must be reported even though it may be offset by expenses and other deductions. If you are filing a return for a period of less than a full calendar or fiscal year, include in your return all gross income received while you were a resident of the District.

"SICK PAY" EXCLUSION—PAGE 1, LINE 4a

Federal limitations on "sick pay" do not apply on the D. C. return. Enter the total of amounts received under employers' wage continuation plans for periods you were absent from work due to personal injuries or sickness. Attach to your return a completed Form FR-102 or a comparable statement showing how such amount was computed.

INCOME FROM PAGE 2—PAGE 1, LINE 5

If you had income from dividends and interest, enter on line 5 the total amount reported in Schedule A on page 2.

INCOME FROM PAGE 3—PAGE 1, LINE 6

If you had income required to be reported on page 3, follow the instructions for page 3 with respect to such income and enter the total on line 6.

INCOME FROM PAGE 4—PAGE 1, LINE 7

If you had income required to be reported on page 4, follow the instructions for page 4 with respect to such income and enter the total on line 7.

FIGURING YOUR TAX—PAGE 1, LINES 9 and 10

OPTIONAL TAX TABLE

If your total income shown on line 3, page 1, is \$5,000 or less, you may be eligible to use the optional tax table to compute your tax. (See instructions for the tax table on page 4.)

TAX COMPUTATION

If you do not use the tax table your tax must be computed in the tax computation on page 1 of the return. Instructions for the tax computation are as follows:

Line 10a.—Enter amount of standard deduction, or total of itemized deductions from page 2. The election to claim the standard deduction, or to itemize deductions, is irrevocable for the taxable year for which the election is made. If husband and wife living together file separate returns and one itemizes deductions, the other must itemize. Upon request by the Finance Officer you must be able to support all itemized deductions claimed. Generally, itemized deductions may be copied from your Federal return. Some deductions which may not be copied are as follows:

1. **Contributions.**—Contributions to organizations which do not carry on their charitable activities to a substantial extent in the District of Columbia are not allowed on the D. C. return. The total deduction for contributions may not exceed 15% of the amount reported on line 8, page 1.
2. **Taxes.**—No income or wage taxes, or any taxes deducted in computing the total income reported on pages 3 or 4 are allowed as itemized deductions. Taxes which are not deductible on your Federal return but which may be included in itemized deductions on your D. C. return are auto license fees; social security taxes for your domestic employees; and Federal excise taxes on services including transportation, telephone and telegraph.
3. **Medical and Dental Expenses.**—The Federal exclusion of 1% of adjusted gross income from costs of medicines and drugs does not apply on the D. C. return. The exclusion from the D. C. total medical expense deduction, however, is 5% as compared to 3% on the Federal return. You cannot deduct one-half of the amount of the medical insurance premiums paid not exceeding \$150 for yourself, your wife, and dependents without regard to any limitation. However, the entire amount paid for medical insurance may be included with other medical expenses subject to the 5 percent exclusion. An itemized statement of all medical expenses must be attached to the return.
4. **Casualty Losses and Thefts.**—The Federal exclusion from the deduction for losses and thefts does not apply on the D. C. return. Losses, damage, and thefts of property owned for more than two years are not deductible on the D. C. return.
5. **Miscellaneous.**—Moving expenses, costs of child care, and alimony payments not made under a court order, are not deductible on the D. C. return.

Excess deductions on the termination of an estate or trust are not allowable deductions on the D. C. Individual Income Tax Return of the beneficiary.

Itemized Deductions Limitation.—If you changed your resident status and are filing a return for a period of less than a full calendar or fiscal year you must itemize your deductions. Report only those deductions actually paid while you were a resident of the District. You may not use the Standard Deduction or the Optional Tax Table if your return is for a period of less than a full calendar or fiscal year.

Lines 10a, b and c.—Follow instructions on each of these lines on page 1.

Line 10d.—The balance on line 10d is your TAXABLE INCOME. Compute your tax on this amount by using the tax rate schedule on page 3 of the return.

Line 12—State Tax Credit.—If you were domiciled outside the District of Columbia during the entire calendar year and you were required to pay and you paid income or intangible personal property taxes for the calendar year to your state of domicile or any political subdivision thereof, enter the amount of such taxes paid.

State Tax Credit if Resident Status Changed.—If you file a D. C. return for the portion of the calendar year that you maintained a place of abode in the District and are required to file a full calendar year return as a domiciliary resident with another jurisdiction, the amount of state tax credit must be prorated in the same ratio as the amount of adjusted gross income shown on your D. C. return bears to the amount of adjusted gross income reported on your return filed with the other jurisdiction. Attach a statement showing how you prorated your State Tax Credit.

If you file for a portion of the calendar year with the District and the balance of the year with another jurisdiction, no credit is allowed for the amount of tax paid to the other jurisdiction.

Do not take credit for any tax paid for any year other than 1968. Your home state or political subdivision must require you to pay the tax. If you voluntarily pay such tax, or any portion thereof, or if you fail to take advantage of your home state's credit provisions for taxes paid on income earned while residing in D. C., your claim for credit against the D. C. tax will be disallowed.

Attach to your D. C. return a copy of the tax return filed with the state or subdivision.

You may be requested to submit proof you were required to pay the tax to the state or subdivision and proof of domicile in that jurisdiction.

Line 14—D. C. Income Tax Withheld.—Enter the total amount of D. C. income tax withheld during 1968, and attach copy "A" of all Forms D-2 or other approved substitute withholding tax statements to your return.

REFUND OF OVERPAYMENT OR PAYMENT OF BALANCE DUE—PAGE 1.

Follow the instructions on lines 11 through 18, page 1 of the return carefully to determine if your tax is overpaid or if there is a balance of tax due, and complete the appropriate lines.

Refunds Due on Behalf of Deceased Taxpayers.—If a return is filed on behalf of a taxpayer (or his wife if a joint return is filed), who died during or after the taxable year 1968, Form FR-147, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer, must be completed by the claimant in accordance with the instructions contained therein and attached to the return.

DIVIDENDS AND INTEREST—PAGE 2, SCHEDULE A

Dividends.—Report as taxable income all dividends received, including the following:

- (1) Dividends received in liquidation of a corporation.
- (2) The full amount of dividends received from regulated investment companies even though such distributions, in whole or in part, are classified as "capital gain" dividends for Federal income tax purposes.
- (3) Distributions received from public utility corporations which generally are classified in part as "return of capital" for Federal income tax purposes.

Do not exclude any amount from such dividends.

Interest.—Copy interest income listed on your Federal return except interest from obligations of the United States, its agencies, or instrumentalities.

NONTAXABLE INCOME—GAINS AND LOSSES FROM SALES OR EXCHANGES OF CAPITAL ASSETS.—PAGE 2

"Capital Assets" Defined.—The words "capital assets" mean any property, whether real or personal, tangible or intangible, held by the taxpayer for more than two years (whether or not connected with his trade or business) but do not include:

- (1) Stock in trade or other property of a kind properly includible in inventory if on hand at the end of the taxable year; or
- (2) Property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business.

Report all gains and losses from selling or exchanging capital assets in this schedule.

Following are some examples of transactions which do not qualify as a sale or exchange of capital assets for D. C. purposes:

- (a) Distribution received from employees profit-sharing or pension plan (Report in Schedule C)
- (b) Liquidating distributions by corporations (Report in Schedule A)
- (c) Distributions received from mutual funds which are classified as "capital gains" distributions for Federal income tax purposes. (Report in Schedule A)
- (d) Profit from surrender of annuity contract for cash. (Report in Schedule C)

OTHER NONTAXABLE INCOME—PAGE 2

All other items of nontaxable income must be reported in the schedule provided at the bottom of page 2 of Form D-40.

If your income was all from salaries, wages, dividends and interest, disregard instructions for pages 3 and 4, and file only pages 1 and 2.

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY OTHER THAN CAPITAL ASSETS—PAGE 3, SCHEDULE B

Gains.—Gains and profits from selling or exchanging property other than capital assets are fully taxable. (For definition of "capital assets" see NONTAXABLE INCOME instructions.)

Losses.—Generally, losses from selling or exchanging property other than capital assets are fully deductible, except as follows:

- (1) Loss from the sale or exchange of a personal residence or other nonbusiness property which was not held for the purpose of producing income, and
- (2) Loss of stock which became worthless over two years after it was acquired.

"Capital Loss Carryover."—Capital loss carryover is not permitted.

INCOME FROM ANNUITIES AND PENSIONS—PAGE 3, SCHEDULE C

Report as income each year 3-percent of all the money you paid toward your annuity or pension until you recover your cost tax-free. This is called "the 3-percent rule." Enter the figures

called for in columns 1 through 6 of Schedule C. Each line of Schedule C is for reporting one annuity or pension.

Part-Year Annuities.—If your payments started after January 1, 1968, instead of reporting 3-percent, take 1/12 of this 3% of cost and multiply it by the number of months for which you received payments in 1968.

After You Recover Cost.—As soon as you have recovered your cost tax-free (usually within the first few years), then everything you receive must be reported as income. From then on, you can report your full pension or annuity receipts in column 6 of Schedule C without filling out the other columns. Enter the total of column 6 in the last column to the right.

Noncontributory Annuities.—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in column 6.

Other Joint and Survivorship Annuities.—If, after the death of one annuitant, another person continues to receive the annuity payments, the new recipient must continue to report income in the same manner as the deceased annuitant.

Disability Pensions.—If your employer's plan provides for the payment of a disability pension when you become permanently disabled due to sickness or injury before you reach normal retirement age, you may exclude all of the amounts you receive up to the time you reach normal retirement age. Thereafter, you must report the payments received under the 3-percent rule explained above. However, upon death of the disability annuitant, the surviving spouse must immediately report the payment received under the 3-percent rule.

INCOME FROM RENTS AND ROYALTIES—PAGE 3, SCHEDULE D

If you received more than \$5,000 from renting property located in the District, you may be required to file an unincorporated business franchise tax return. (See instructions for filing Form D-30.) Copy the detailed information from the rent and royalty income part of your Federal return. (See instruction for Schedules D-1 and G-1 for depreciation rules.)

INCOME FROM PARTNERSHIPS, ESTATES, TRUSTS AND OTHER SOURCES—PAGE 3, SCHEDULE E

A partnership, estate or trust engaged in a trade or business in D. C. or receiving income from renting property located in D. C. may be required to file an unincorporated business franchise tax return. (See instructions for Form D-30.)

Partnerships.—For the tax year in which the last day of the partnership year falls, report your share of the net income (or loss) of the partnership, whether actually received by you or not.

Estates and Trusts.—Report your share of the net income of an estate or trust which, for the taxable year, is either required to be distributed to you or has been paid or credited to your account.

Other Income.—Report income such as alimony, separate maintenance, prizes, winnings, recoveries of bad debts and other items which reduced your tax in a prior year.

Fellowship Grants and Awards.—Report the full amount of a grant or fellowship award as taxable income unless you can establish that it was a gift and not payment in whole or in part for services performed. Submit full details with your return if you believe it was a gift.

DEPRECIATION—PAGE 3, SCHEDULE D-1 AND PAGE 4, SCHEDULE G-1

Furnish information as required. The depreciation allowance does not apply to inventories or stock-in-trade, nor to land.

Any method of computing depreciation approved by the Internal Revenue Service will be permitted if it produces a reasonable depreciation allowance based upon useful life of the property to the trade, business or profession and if it takes into consideration estimated salvage values. However, District law contains no provisions similar to the 7% investment tax credit and the 20% "bonus" or additional first year depreciation allowance on tangible personal property, both of which are provided for in the Federal law.

The bases to be used in computing depreciation are as follows:

- (a) Property (including intangible personal property) acquired by gift or inheritance, use the highest valuation placed upon its transfer by the Federal Government or by the State or Territory imposing a tax on the transfer thereof. If the transfer of the property was not subject to the aforesaid transfer tax, use the fair market value at the time acquired. The time such inherited property was acquired shall be the date of death of the decedent.
- (b) Property acquired by purchase, use cost.
- (c) Property acquired by exchange, use fair market value at the time of the exchange.

(d) Property acquired prior to January 1, 1939 as to which an election was made in prior years to use fair market value as of that date instead of any other allowable basis, continue to use the January 1, 1939 fair market value.

The allowance for depreciation actually sustained during the taxable year may not be increased by any depreciation allowable in any prior year.

INCOME (OR LOSS) FROM UNINCORPORATED BUSINESS—
PAGE 4, SCHEDULE F

As owner or part owner of an unincorporated business you must report in this schedule the portion of your share of the income (or loss) of the business, whose taxable year ends within or with the year covered by your return, which was not taxable

by the District to the unincorporated business. The amount to be reported in Schedule F may be found in Schedule M, column 8, of the D. C. unincorporated business franchise tax return, Form D-30, filed by the business.

PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION—
PAGE 4, SCHEDULE G

If you owned a business or practiced a profession, you must fill in Schedule G. If the total receipts from your business or profession were more than \$5,000, you may be required to include such income in an unincorporated business franchise tax return (see instructions for filing Form D-30).

Generally, the information which you furnished in Schedule C and attached to your Federal return may be copied in Schedule G of Form D-40. Attach the necessary statements.

1968 OPTIONAL TAX TABLE FOR INCOMES OF \$5,000 OR LESS

DO NOT USE THIS TABLE IF YOUR RETURN IS FILED FOR A PERIOD OF LESS THAN 12 MONTHS.

If your total adjusted gross income (Line 8, page 1, on your return) is more than \$5,000 use Tax Computation on page 1 of your return.

Your tax may be found in the table below under the optional method of computing tax if (1) you are reporting on a cash basis for the full calendar year; (2) you are not claiming credit for taxes paid to another jurisdiction on any part of your income; (3) your adjusted gross income for the calendar year is \$5,000 or less; (4) your income is derived solely from salaries, wages, dividends and interest; and (5) your spouse, if filing a separate return, also uses the Optional Tax Table or takes the 10% standard deduction in lieu of itemizing deductions.

To find your tax read down income columns until you find the line covering the total adjusted gross income shown on line 8, page 1. Then read across to appropriate columns headed by the amount corresponding to the total amount of exemptions claimed on line 3, page 1. Enter tax on line 11, page 1.

If adjusted gross income on line 8, page 1, is—		And the total amount of exemptions claimed on Line 3, Page 1, of Form D-40, is—								
At least	But less than	\$1,000	\$1,500	\$2,000	\$2,500	\$3,000	\$3,500	\$4,000	\$4,500 or more	
		Your tax is—								
\$0	\$1,125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1,125	1,225	1.00	0	0	0	0	0	0	0	
1,225	1,325	3.00	0	0	0	0	0	0	0	
1,325	1,425	5.00	0	0	0	0	0	0	0	
1,425	1,525	6.50	0	0	0	0	0	0	0	
1,525	1,625	8.50	0	0	0	0	0	0	0	
1,625	1,725	10.00	0	0	0	0	0	0	0	
1,725	1,825	12.00	2.00	0	0	0	0	0	0	
1,825	1,925	14.00	4.00	0	0	0	0	0	0	
1,925	2,025	15.50	5.50	0	0	0	0	0	0	
2,025	2,125	17.50	7.50	0	0	0	0	0	0	
2,125	2,225	19.00	9.00	0	0	0	0	0	0	
2,225	2,325	21.50	11.00	1.00	0	0	0	0	0	
2,325	2,425	24.00	13.00	3.00	0	0	0	0	0	
2,425	2,525	27.00	14.50	4.50	0	0	0	0	0	
2,525	2,625	29.50	16.50	6.50	0	0	0	0	0	
2,625	2,725	32.00	18.00	8.00	0	0	0	0	0	
2,725	2,825	35.00	20.00	10.00	0	0	0	0	0	
2,825	2,925	37.50	22.50	12.00	2.00	0	0	0	0	
2,925	3,025	40.50	25.50	13.50	3.50	0	0	0	0	
3,025	3,125	43.00	28.00	15.50	5.50	0	0	0	0	
3,125	3,225	46.00	31.00	17.00	7.00	0	0	0	0	
3,225	3,325	48.50	33.50	19.00	9.00	0	0	0	0	
3,325	3,425	51.00	36.00	21.00	11.00	1.00	0	0	0	
3,425	3,525	54.00	39.00	24.00	12.50	2.50	0	0	0	
3,525	3,625	56.50	41.50	26.50	14.50	4.50	0	0	0	
3,625	3,725	59.00	44.00	29.00	16.00	6.00	0	0	0	
3,725	3,825	62.00	47.00	32.00	18.00	8.00	0	0	0	
3,825	3,925	64.50	49.50	34.50	20.00	10.00	0	0	0	
3,925	4,025	67.50	52.50	37.50	22.50	11.50	1.50	0	0	
4,025	4,125	70.00	55.00	40.00	25.00	13.50	3.50	0	0	
4,125	4,225	72.50	57.50	42.50	27.50	15.00	5.00	0	0	
4,225	4,325	75.50	60.50	45.50	30.50	17.00	7.00	0	0	
4,325	4,425	78.00	63.00	48.00	33.00	19.00	9.00	0	0	
4,425	4,525	81.00	66.00	51.00	36.00	21.00	10.50	.50	0	
4,525	4,625	84.50	68.50	53.50	38.50	23.50	12.50	2.50	0	
4,625	4,725	88.00	71.00	56.00	41.00	26.00	14.00	4.00	0	
4,725	4,825	92.00	74.00	59.00	44.00	29.00	16.00	6.00	0	
4,825	4,925	95.50	76.50	61.50	46.50	31.50	18.00	8.00	0	
4,925	5,000	99.00	79.50	64.50	49.50	34.50	19.50	9.50	0	