3 TAXATION

A pioneer of antivirus software who was accused of evading U.S. taxes for several years was arrested in Spain.



4 MEDIA

The six-decade ride of Surfer magazine, a bible for the surfing culture, may have ended, its top editor said.



6 SPORTS

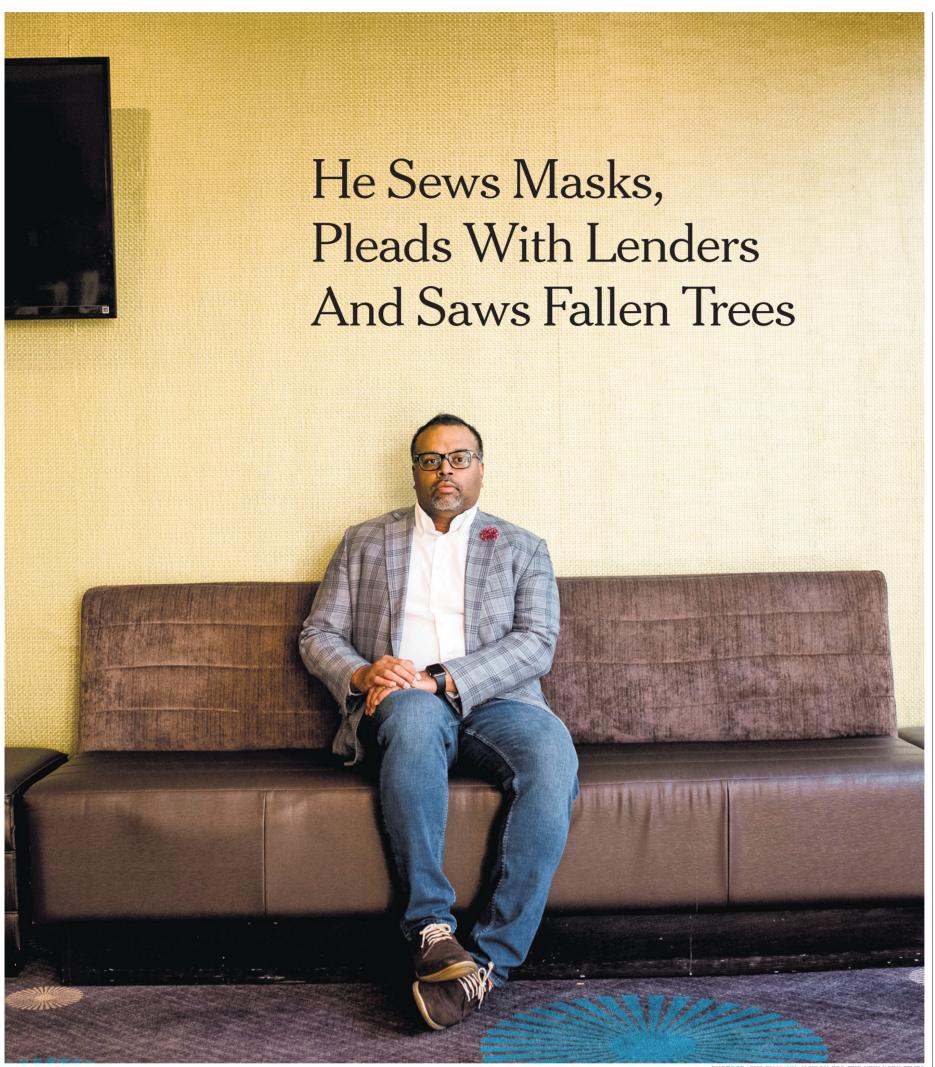
Many players who have thwarted LeBron James's championship aspirations are now on his team.

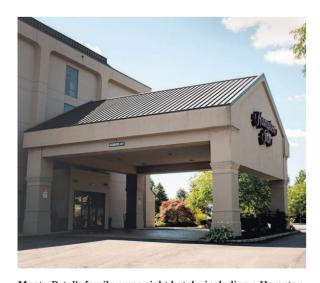
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Business

The New Hork Times

WEDNESDAY, OCTOBER 7, 2020 B1





Montu Patel's family owns eight hotels, including a Hampton Inn in Clinton, N.J., above. After pandemic lockdowns began, occupancy at the hotels fell 90 percent. The family also has hotels in Maryland, Virginia and Pennsylvania.

Will It Save His Hotels?

By EMILY FLITTER

Since the pandemic began, Montu Patel has learned how to sew masks and fight with Wall Street lenders. He has helped draft pleas for relief to state and local officials on behalf of small-business owners. He knows how to fashion

As the head of a small business, Mr. Patel, whose family owns eight budget hotel franchises, was used to wearing multiple hats. But since March, when the long-haul drivers, families on road trips and business travelers who made up most of his clientele stopped checking in, forcing him to lay off

workers and hunt for cash, Mr. Patel has become a one-man army battling for the survival of his business. Its death would be no less than the extinguishing of an American dream.

One August morning, before meeting with a loan officer whom he had to convince that the hotel industry had a rosy future, Mr. Patel had to hack down a tree that had fallen across the parking lot of

FORCED TO BE CREATIVE

Owners are repurposing hotels as offices, schools, emergency housing or homeless shelters. Page B5.

one of his properties.

The hotels are Mr. Patel's whole life. The son of Indian immigrants, he grew up in and around an Econolodge hotel that his family owned and operated in Bordentown, N.J. He studied real estate in graduate school, knowing he would eventually take over the business from his father.

"My parents came to this country with nothing in their pockets," Mr. Patel, 43, said. "Everything that we've accumulated since then has been gravy."

Mr. Patel has managed his hotels through tragedy and growth. CONTINUED ON PAGE B4

Trump's \$70,000 Hair Care Write-Off: Stunning, and Maybe Illegal

James B. Stewart

COMMON SENSE

There were many bombshells in The New York Times's exposé last week about President Trump's taxes. He has paid basically zero federal income tax for years. His much-ballyhooed businesses are on the ropes. And

that was just the headline. But it was a juicy and seemingly less significant matter that jumped out at me: Mr. Trump spent more than \$70,000 on hairstyling during several years of his run on "The Apprentice," his reality-TV show.

That, of course, is quite a lot for any one person to spend on having his hair cut, blow-dried or colored. But what is really remarkable about the revelation is that Mr. Trump's production company deducted his hairstyling expenses from its

taxable income, reducing its tax

Tax experts told me that deducting what is ordinarily considered a personal expense is prohibited under almost any circumstances. And they said such a deduction could potentially constitute criminal tax fraud if the cost of the hairstyling was reimbursed by someone

Three former NBC executives involved in "The Apprentice"

told me that, while they didn't recall the exact terms of Mr. Trump's contract, they were very familiar with the way such contracts are typically written. The cost of hair and makeup for a star of Mr. Trump's stature would generally be covered by the show, and Mr. Trump would have been reimbursed for any of the costs he incurred.

"I can't think of any circumstances in which Trump would have paid those costs out of his

own pocket and not be reimbursed," one of those officials said. The official spoke on the condition of anonymity because he still does business with NBC and Mark Burnett, the producer of "The Apprentice," who has also produced "The Voice" for NBC.

Taxpayers are not allowed to deduct reimbursed business expenses

"That would be a crime if it's CONTINUED ON PAGE B3

Lawmakers Denounce 'Monopolies' Of Big Tech

A Democrat-led report calls for sweeping reforms to U.S. antitrust laws.

By CECILIA KANG and DAVID McCABE

House lawmakers who spent the last 15 months investigating the practices of the world's largest technology companies said on Tuesday that Amazon, Apple, Facebook and Google had exercised and abused their monopoly power and called for the most sweeping changes to antitrust laws in half a century.

In a 449-page report that was presented by the House Judiciary Committee's Democratic leadership, lawmakers said the four companies had turned from "scrappy" start-ups into "the kinds of monopolies we last saw in the era of oil barons and railroad tycoons." The lawmakers said the companies had abused their dominant positions, setting and often dictating prices and rules for commerce, search, advertising, social networking and publishing.

To amend the inequities, the lawmakers recommended restoring competition by effectively breaking up the companies, emboldening the agencies that police market concentration and throwing up hurdles for the companies to acquire start-ups. They also proposed reforming antitrust laws, in the biggest potential shift since the Hart-Scott-Rodino Act of 1976 created stronger reviews of big mergers.

'Our investigation leaves no doubt that there is a clear and compelling need for Congress and the antitrust enforcement agencies to take action that restores competition, improves innovation and safeguards our democracy," Jerrold Nadler, Democrat of New York and chairman of the judicia-CONTINUED ON PAGE B3

QAnon Faces Stiffer Curbs On Facebook

BV SHEERA FRENKEL

Facebook, facing criticism that it hasn't done enough to curb a fastgrowing, fringe conspiracy movement, said on Tuesday that it would remove any group, page or Instagram account that openly

identified with QAnon. The change drastically hardens earlier policies outlined by the social media company. In August, Facebook unveiled its first attempt to limit the spread of QAnon, by establishing policies that barred QAnon groups that called for violence.

But hundreds of other QAnon groups and pages continued to spread on the platform, and the ef-

Moving to erase a movement that is skilled at evasion.

fort was considered a disappointment in many circles, including among Facebook employees.

On Tuesday, Facebook acknowledged that its previous policies had not gone far enough in addressing the popularity of the farright conspiracy movement.

'We've been vigilant in enforcing our policy and studying its impact on the platform but we've seen several issues that led to today's update," Facebook said in a public post.

Since Facebook's initial ban, OAnon followers had found ways to evade the rules. The group dates back to October 2017, but has experienced its largest increase in followers since the start of the pandemic.

At its core, QAnon is a sprawling movement that believes, falsely, that the world is run by a cabal CONTINUED ON PAGE B4