

# Tax Man Who OK'd Nixon Return Gets a Promotion

Washington

The Internal Revenue Service official who praised President Nixon for the careful preparation of his 1970 and 1971 tax returns and who accepted them without change after a very brief audit, has been promoted to head the agency's Philadelphia regional office.

The official, William D. Waters, was director of the agency's district office in Baltimore last June when he wrote the letter of praise to President and Mrs. Nixon.

This followed an audit by two agents in the Baltimore office that had begun a week earlier.

The IRS subsequently announced that it was conducting a "re - examination" of the returns, after questions had been raised publicly about the validity of some items that they contained and after Mr. Nixon had

asked a congressional committee to look at all his returns since he became President and decide whether he owed more tax.

Commissioner of Internal Revenue Donald C. Alexander defended the promotion of Waters on the ground that he was well qualified and would be a "damned good" regional administrator.

The audit in the Baltimore district office has been criticized largely because the agents did not ask for documentation to support the large deductions that Mr. Nixon has taken.

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