

# Presidential Desk

By Maxine Cheshire

The last two editions of the White House Guide Book, published in 1971 and 1973, have double-page color photographs of the Cabinet Room, featuring a massive table identified in the caption as "a gift to the White House in 1970 from President Nixon."

But President Nixon's income-tax returns for the last three years, disclosed last weekend by the White House, indicated that he still retains ownership of the table. He has been taking tax deductions for it the past three years as "depreciation of personally owned White House office furniture."

The leather-topped table seats 20 and was made to President Nixon's specifications by the Kittinger Co., of Buffalo, N.Y. It cost "somewhere between \$5,000 and \$6,000," a White House press spokesman said this week.

If the President had actually given the table to the White House in 1970, as the Guide Book suggests, he would have gotten minimal tax advantage from the gift. He had more deductions than he needed that year and ended up paying only \$792.81 in federal taxes.

By not actually giving the table, but merely declaring his "intent" to give it at some later date, the President can first write off the cost as a business expense, depreciated over eight years.

According to tax experts, he would then be in a position, if he chose, to declare the table "a gift" on some future tax return. (In the opinion of former Internal Revenue Service commissioner Sheldon S. Cohen, the table by that time will have increased in historic value and could have a much greater appraised value.)

See VIP, B5, Col. 3

A White House spokesman said flatly this week that the President has no intention of claiming the table both as a business expense and an outright gift.

"Do you think he would be that stupid?" asked Bruce Whelihan. "He might take it back, you know. He has that option."

The total amount claimed for "depreciation of personally owned White House office furniture" by President Nixon on his 1970-73 tax returns was \$3,331.65.

The furniture cost a total of \$7,185.96 and is being depreciated over an eight-year period.

The Cabinet Room table is the largest item represented in that \$7,185.96 total, the White House says. Also included is one of two desks in his suite in the Executive Office Building.

The table, according to Whelihan, was the way President Nixon chose to "leave his mark" on White House decor.

President Nixon gets a \$50,000-a-year expense allowance in addition to his \$200,000 salary and listed the acquisition of the table as a "job-related expense incurred in pursuits of official duties."

Whelihan said Mr. Nixon "ordered the Cabinet Room redone in 1969, after he had returned from that trip to Europe, where he saw all those nice executive offices, where Europeans meet other Europeans. He decided it was ridiculous to have this mess we had here in the White House."

In addition to Cabinet meetings, the Cabinet Room is used for National Security sessions, meetings with congressional leaders and presidential advisers, and special award presentation ceremonies.

President Nixon wanted it redone in late-18th-century American design. Colonial Williamsburg experts were asked to assist General Services Administration decorators in the project.

The table which had been in the Cabinet Room since the days of Franklin Roosevelt was "angular and funny-shaped," Whelihan said.