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- ★ Cast aluminum—tubular steel construction
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Nadco Sporting Goods Co.

3635 West Touhy Avenue,
Chicago 45, Illinois

three par-fives are easy and the four par-threes are all difficult.

Although originally intended strictly as a golf club with only basic clubhouse facilities, Champions has yielded to family demands enough to add a luxurious swimming pool and one of the most elaborate men's lockerrooms in the Southwest. And the clubhouse calendar is full with social activities.

"They have quite a drive to get here, so we want to make it worth their while when they come," clubhouse mgr., Attas, explains.

Faculty Member Tax Ruling Applies to Club Managers

An internal revenue dept. ruling (59-409, I.R.B. 1959-52, 16, 1954 Code Secs. 119 and 3402) which was made in the case of employees of another category, applies to club mgrs. and their assistants, according to a recent CMAA Newsletter. It states: Where resident faculty members of a boarding school are furnished meals and lodging for themselves and their families on the school premises for the convenience of the employer, and are required to accept lodging on such premises as a condition of employment, that portion of the

value of the meals and lodging furnished, which is allocable to themselves, is not includible in gross income. However, the value of meals and lodging furnished their wives and children constitutes additional compensation which is includible in the gross income of such faculty members. Therefore, it is subject to withholding tax.

The ruling goes on to state that the foregoing doesn't apply for any term or period during the school year when students are not in residence in the absence of showing that the faculty member's presence during such term or period is for the convenience of the employer.

Rutgers Field Day

The 1960 Rutgers Turfgrass field day is scheduled for Aug. 10 and 11. Lawn and high-cut turf studies will be shown on the 10th and close-cut turfgrass studies will be shown on the 11th. Tours will start at 10:30 a. m. and 1:30 p. m. on both days.

Ryder Cup Matches

East Lake CC in Atlanta will be the site of the 1963 Ryder Cup matches. The 1961 competition will be held at Royal Lytham and St. Anne's GC, St. Anne's-on-the-Sea, Eng.