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Boros Wins Leading Player Award by Large Margin

Julius Boros, the man who came back, has been voted player-of-the year by PGA members and writers who took part in the annual poll to name the leading golfer for 1963. Winner of three tournaments in



Boros

1963, including the USGA Open, Boros received 934 votes as he easily outdistanced Arnold Palmer, who got 254, and Jack Nicklaus, who polled 234.

This is the second time that Boros has been selected the leading player. In 1952, when he won his first Open, he was given the award. He thus be-

comes the third player to win the award more than once. Ben Hogan is a four-time winner and Palmer has been cited twice, in 1960 and again in 1962.

The 43-year old Boros was thought to have settled into a permanent decline when the 1963 season started. In 1962, he

barely finished in the top 25 of the money winners' list and the experts started writing him off. Starting with the Masters, though, the Moose reasserted himself. He finished third in this one and shortly thereafter, won the Colonial National. Victory in the Open and Buick Open followed. In the Western, Boros lost in a three-way playoff to Palmer. His labors for the season have netted Julius nearly \$74,000 that doesn't include the unofficial \$15,000 he received for finishing second to Jack Nicklaus in the World Series.

Golf Car Tax

A recent Internal Revenue Service ruling confirms advice which many tax counsels have been giving clubs for a long time: Amounts paid by members to a club for the privilege of using their own golf cars on a course, and for storing and servicing their cars, constitute taxable dues if such privileges and services are paid for over a period of more than six days' duration. All such charges are subject to the 20 per cent tax.

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