

servatory, and A. H. Thompson from the University of London's King's College are doing postdoctoral research work at the center during the present year.

Closing Date for NSF Program

The National Science Foundation has announced that April 1 has been set as the closing date for the receipt of proposals for the renovation and construction of graduate-level research facilities. Departments of educational institutions are eligible to apply for assistance under the Foundation's facilities program if they offer at least the master's degree in the life, social, or physical sciences, including mathematics and engineering. Proposals received prior to April 1 will be reviewed and notification of the Foundation's action will be made within four months of that date. Proposals received after the deadline will be reviewed after the next closing date, which is August 1.

Graduate Research and the Income Tax

Twice in recent years the United States Tax Court has ruled that a candidate for a higher degree receiving compensation for work performed under a federal research grant could consider his stipend as being exempt from federal income taxation.* In each case, the Court held that research of the type carried out by the graduate student was required by the university of all candidates for that degree. Although the federal withholding tax on wages is generally applied to stipends received in such circumstances, it is understood that the graduate student thus affected can assert on his income tax return that his stipend is exempt from taxation under IRC Section 117, or he may file a formal claim with his District Director of Internal Revenue for the refund of overpayment of his federal income tax.

Summer Programs

A special program in experimental solid-state physics will be offered from June 24 through July 26 by the Electrical Engineering and Metallurgy Departments of Massachusetts Institute of Technology. Intended primarily for faculty members in the materials-science area who wish to obtain first-hand experimental experience, the course will deal with x-ray diffraction, infrared spectroscopy, magnetic resonance, galvanomagnetic effects, excess carriers in semiconductors, crystal growth, ferroelectricity, thermal properties, superconductivity, and the Mössbauer effect. In addition to laboratory work, the program will include background lectures, references to selected literature, and tours of solid-state laboratories at MIT. Further information and application blanks can be obtained from Professor Arthur C. Smith, Experimental Solid State Program, Room 10-079, Massachusetts Institute of Technology,

Cambridge 39, Mass. Applications should be returned by April 15.

Several seminars which may be of interest to physicists will be held during June and July at Pennsylvania State University. Four of these are short courses on applied mechanics and materials science to be given under the general direction of Joseph Marin, professor and head of the Department of Engineering Mechanics. They include an introduction to continuum mechanics (June 9-14), followed by a course on nonlinear theories of continuum mechanics (June 16-21). Paralleling these seminars will be a week's study of viscoelastic behavior of plastics (June 9-14) and a course on dislocations and mechanical properties (June 16-21).

Another offering at Penn State, this one under the chairmanship of Vernon M. Albers, chief scientist of Penn State's Ordnance Laboratory, will be a seminar on underwater acoustics which will meet in two groups, the first from July 21 to 26 and the second from July 28 to August 2. The course will deal with problems of sound transmission in the sea, generation and detection of underwater sound, and the design of transducers.

Further information on the seminars can be obtained by writing to the Continuing Education Information Office, Pennsylvania State Univ., University Park, Pa.

This year's Scottish Universities Summer School in Physics (which is part of the NATO program of Advanced Study Institutes) will be held at Newbattle Abbey near Edinburgh from July 28 to August 17 and will consider strong interactions and high-energy phenomena. The course will consist of about three lectures a day plus occasional seminars. The provisional panel of lecturers includes R. Blankenbecler of Princeton, S. Fubini of Turin and CERN, M. Gell-Mann and F. Zachariasen of the California Institute of Technology, J. Hamilton and A. C. Lovelace of London, A. Martin of CERN, R. Omnes of Saclay, and T. Regge of Turin. The fee for the course is £20 and includes full board and lodging. Further information and application forms can be obtained from Dr. B. H. Bransden, Department of Natural Philosophy, University of Glasgow, Glasgow, W.2, Scotland. The closing date for applications is April 10.

The Catholic University of America will offer an institute on analog computation, which will take place from June 10 to June 21. Inquiries should be addressed to B. P. Shah, Department of Mechanical Engineering, Catholic University of America, Washington 17, D. C.

Three special institutes will be presented by the Oak Ridge Institute of Nuclear Studies this summer. They will be sponsored by the National Science Foundation in cooperation with the US Atomic Energy Commission, and will take place at the ORINS Special Training Division.

The longest course (June 17 through August 9) is designed to provide an opportunity for physics teach-

* The cases of *Bhalla vs Commissioner* (35 USTC —, No. 3, CCH Dec. 24309), October 7, 1960, and of *Spruch vs Commissioner* (USTC Memo. Op., CCH Dec. 24699 (M)) March 6, 1961.