

## table talk

**TIP REPORTING** has replaced a 50-percent cutback in deductions for business meals, on the big tax bill that recently passed the U.S. Senate and House of Representatives.

Birmingham restaurateur Harris Machus, treasurer of the National Restaurant Association, said the previously proposed business-meal cutback would "threaten the life of many restaurants and the jobs of thousands."

He explained that tip reporting, beginning in 1983, will require restaurants to report to the federal government total gross sales, less carry-outs, and to report the total tip income reported by employees.

According to the new bill, 8 percent must be reported as tips by the tipped employees (such as waiters, waitresses and bartenders).

If less than 8 percent of the gross amount is reported by employees, the restaurant can get together with its service people to design a plan to equal this percentage.

If the restaurant and its employees can't come up with a program, the Secretary of the Treasury will prescribe how it is done.

"We don't think there's going to be a lot of problems, with us (the Machus restaurants), as far as under-reporting," Machus said.

How did the government happen to select 8 percent as the average for tip reporting? "The IRS gets a pretty good handle on it when they audit charge tips," Machus said.

**BEN PEARLMAN**, who owns Benjie's in Keego Harbor, said that eight weeks ago he converted the eatery into a fresh fish and seafood restaurant, with great success.

On the menu every night are 9-10 fresh fish entrees at moderate prices. "Our business has just flourished," Pearlman said.

The family restaurant is getting an older clientele, "people trying to keep their health up and who can afford fish dinners, which are more expensive than others," he said.

All ocean fish is flown in from Boston. A Boston scrod dinner is priced at \$5.95 and also includes a choice of boiled redskin potatoes or french fries, ratatouille or broccoli au gratin, tossed salad, bread and rolls.

Benjie's is at 2650 Orchard Lake Road.

**NEW MANDARIN GARDEN**, a Peking-style Chinese restaurant, opened just a few weeks ago at 31539 W. 13 Mile Road, Farmington Hills.

Manager Mike Che has had six years' experience in Chinese restaurants, working at various times at four restaurants owned by other members of his family.

Born in northern China, he was 4 years old when his family moved to Korea before World War II. He subsequently worked in restaurants in Flint, Ann Arbor and Saginaw.

He is now a resident of Hunter's Ridge in Farmington Hills.

At his new restaurant, "We cook every dish when the customer orders it," Che said. Almost chicken and Mongolian beef are specialties.

"Chef Hwang has had 30 years' experience with Mandarin cooking. And he is my best friend," Che said. The chef presents "a noodle show," where he makes 1,000 strips of noodle.

dies, at 7:30 p.m. Tuesday, Wednesday, Friday and Saturday.

New Mandarin Garden has a main dining room and a smaller one. The decor includes phoenix and dragon doors of custom wood, made by hand in Taiwan. Ceiling tile and wall paneling also are from Taiwan.

— Ethel Simmons

## Grand Opening

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## auditions

First Theatre Guild of Birmingham announces open tryouts for its fall musical "Wizard of Oz" at 7:30 p.m. Tuesday and Sept. 9 and 2 p.m. Sept. 12 at Knox Auditorium of First Presbyterian Church, 1669 W. Maple, Birmingham. For more information call 642-7564.

Stage 1 Productions, a nonprofit community theater group, will hold auditions for its next play, "The Effect of

Gamma Rays on Man-in-the-Moon Marigolds," from 8-10 p.m. Wednesday at the Novi Community Hall on Novi Road between I-96 and Grand River Ave. in Novi.

Cast for the play consists of five women. Show dates will be Nov. 5-6, 12-13 and 19-20. Anyone interested in trying out for a part, or anyone who wants to work backstage is being invited to attend the auditions.



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