Federal Excise Tax Returns for month of October, 1942.

**DECEMBER 15.**
Retailers Occupational Tax Return and payment for November.

**DECEMBER 31.**
Federal Tax Membership and transfer Fee for November, 1942.

Federal Admission Tax Return and payment for November.

Federal Excise Tax Returns for month of November, 1942.

**NOTES**
The Federal Unemployment Tax due on January 31, 1942, may be paid in full or in four installments as above.

Effective January 1, 1940, only the first $3,000.00 of taxable wages paid to any one employee is taxable under the Federal Unemployment Tax Law.

For all old-age benefits deducted from the wages of employees on and after January 1, 1940, the employer must give the employee a written receipt in a form suitable for retention by the employee.

† Subject to change.

* Refer to excise tax section of the regulations and see if your operations are subject to any of the various excise taxes.

Above calendar is for clubs in Illinois; state tax items for other states should be ascertained and filled in.

### TOURNAMENT CALENDAR

- **February 12-15**—Texas Open, $5,000, San Antonio, Texas.
- **20-22**—New Orleans (La.) Open, $5,000, City Park Course.
- **March 4-6**—St. Petersburg (Fla.) Open, $5,000.
- **8-11**—Miami International Four Ball, $5,000, Miami-Biltmore GC.
- **18-22**—St. Augustine (Fla.) Amateur-Pro.
- **24-26**—North and South Open, $5,000, Pinehurst (N. C.) CC.
- **27-30**—Greensboro (N. C.) Open, $5,000.
- **April 2-5**—Land of the Sky Open, $5,000, Asheville, N. C.
- **9-12**—Masters' Tournament, $5,000, Augusta (Ga.) National GC.
- **June 4-7**—Mahoning Valley Open, $5,000, Mahoning CC, Girard, O.
- **18-21**—Hale America Open, Ridge-moor CC, Chicago.
- **22-27**—National Intercollegiate, Chain-O-Lakes CC, South Bend, Ind.
- **22-27**—Women's Western Open, Elmhurst CC, Chicago.
- **30-July 4**—National Lofthanders, Sedgefield Club, Greensboro, N.C.
- **July 13-19**—Tam O'Shanter $15,000 Open, Tam O'Shanter CC, Chicago.
- **August 6-8**—Canadian Open, Mississauga G&CC, Toronto.
- **10-13**—Women's Western Derby, Sunset Ridge CC, Chicago.

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