The "GREENS DOCTOR"

Piston Type Turf Plugger for Removing Ball Bruises, Ant Hills, Worm Casts and Weeds from Golf Greens.

Just push tool into damaged turf and plug (1½" diam., 2" deep) lifts out easily. Push handle and piston ejects plug. Quick, efficient, easy on the back. After removing ant hill, apply Cyanogas to nest, insert fresh turf plug over it; no danger of burning turf.

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TERMINALS CORP.
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DEALERS: Write for Proposition

Speakers at Wisconsin Greens Course Are Named

FEATURED speakers at the annual greenkeeping short course at the U. of Wisconsin, Madison, March 9-11, will include O. J. Noer, Milwaukee Sewerage Commission; Ted Booterbaugh, Milwaukee CC; O. R. Larson, Jacobsen Mfg. Co.; John Monteith, USGA Green Section; A. L. Brandon, GSA secy-treas.; C. A. Tregillus, Mill Road Farm cse; Ray Rolfs, North Hills CC; Prof. F. A. Aust, U. of Wis.; and Prof. James Tyson, Michigan State College, Lansing.

The course is supported through the efforts of the Wisconsin and Mid-West Greenkeepers Assns., who forecast the 1942 meeting will be one of the largest ever held. Registration fee for the course is $5.00. All sessions will be held in the Horticultural building of the university.

Federal Tax Rulings—Here they are again. Some have been given before . . . Two just came recently by wire from Deputy Commissioner Bliss at Washington. Incidentally they are all from him so there is no question as to their authenticity. Golf Club Cleaning . . . No tax if charge or service is optional with the member. If you charge everybody whether they elect to have the service or not, then the charge is taxable. Locker Rents . . . No tax if rental charge is optional with member. Gymnasium Use . . . No tax up to six days. If charge covers more than six days—same tax as dues. Bath Department Charges . . . Any charge in bath department which covers more than six days use or service is taxable the same as dues. Room Charges or Rents . . . Since these charges are always at the option of a member they are not taxable. Remember one thing about federal taxes—our advice, first, last and all the time is, when in doubt: 1—collect the tax. 2—make your return on time and your payment. Transmit your doubts to us and we will promptly get rulings for you.

CMA President’s News Letter.

Golfdom