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GOLF CLUB QUARRY TILE

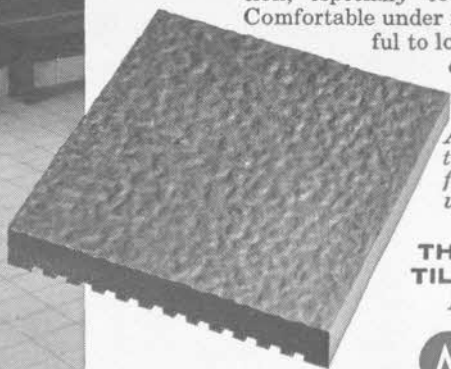
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First Senior Championship

The first Canadian Senior Championship was played at St. Charles CC, Winnipeg. Players from British Columbia to New Brunswick competed, but only five provinces fielded fourman teams. The team trophy was won by Ontario. Medalist for the tournament was A. W. Johnson of Vancouver while George C. Hevenor of Toronto won the match championship.

Green Section Report

Reporting on green section activities, C. E. (Robbie) Robinson, director of the RCCA's turf department, stated that the 11th Prairie conference, sponsored by the association, was attended by a record crowd of more than 100 persons. It was held at the Canadian Agricultural research station in Lethbridge, Alberta. Much of the session was devoted to a discussion of methods for preventing winter-kill. Another important Canadian turf conference is the three-day meeting held annually in March at the Agricultural college in Guelph, Ont.

A 24-page booklet listing Canadian golf records dating to the turn of the century supplemented the Review.

IRS Sends Exemption Form to Selected Clubs

According to the National Club Assn., Washington, D. C., the Internal Revenue Service is distributing a copy of the Treasury Dept. form 2845 (Exempt Organization Questionnaire) to some but not all country clubs. There apparently is no pattern of distribution, according to NCA, but it seems that these forms are being directed to clubs whose facilities are used by non-member or outside groups. Distribution is being made by local IRS offices.

The form calls for answers to nine questions on membership, type of activity in which the club engages, analysis of income from outside parties, advertising for public parties, etc. A covering letter gives the recipient 30 days in which to complete and return the form.

NCA recommends that the form be carefully reviewed by the club's tax counsel before it is returned to the revenue department.

National Golf Day
May 25th
