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Full Cooperation Suggested

Many Clubs Audited by Federal Tax Agents

According to the July edition of the CMA Advisor, a publication of the Club Managers' Association, many clubs in the U. S. are being audited this year by internal revenue agents, some for the first time.

An agent normally calls or writes for an appointment, but he isn't required to. In making an audit, he asks for the club records and a small area in which to work. The Advisor suggests that the club manager cooperate fully with the agent but cautions against going overboard in extending courtesies. An agent is instructed to avoid any semblance of accepting favors. It may be appropriate to offer him a cup of coffee, but rules of his department require that he decline to have lunch at the club's expense.

Within Legal Limits

The agent's primary function is to make certain that a club is operated within legal limits that entitle it to federal tax exemption under section 501 (c) (7) of the internal revenue code. This states the exemption applies if the club is run exclusively for pleasure, recreation and other non-profit purposes, and that no portion of the net earnings redounds to the benefit of any private shareholder.

The agent checks various sources of income to make sure that the 20 per cent excise tax is being paid when it applies. He also checks non-member business and may ask to see reservation and guest books. Probably he will look into receipts and disbursements covering such things as the building and Christmas funds.

If the agent finds anything wrong, the Advisor points out, it doubtlessly will be because an additional excise tax is due the government, or because the club shouldn't have income tax exempt status due to its method of operation. In either event, the agent sends the club a letter describing proposed adjustments. If the club doesn't agree to these, it can request a hearing with the agent's group chief. This must be done within ten days.

If a settlement can't be agreed upon through the group chief, the club then may carry its protest to the regional...
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commissioner. This must be done within 30 days. If the club isn’t satisfied with the regional commissioner’s decision, it has the right to submit a protest to the IRS’s national headquarters in Washington.

In the majority of cases in the last year, according to the CMA Advisor, appeals that have been made to national headquarters have been decided in favor of the clubs involved. Normally, a lower administrative echelon can’t reverse a ruling made by national headquarters.

In cases where an agent or group chief requests technical advice from a higher office, a copy of the facts and questions presented must be made available to the club. Reviews of decisions made by district and regional offices are said to be fairly standard in most tax situations.

Welcome the Salesman
(Continued from page 44)

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