

## ASSOCIATIONS

**Clubs can substitute for 990-T form**

The Internal Revenue Service, in a letter to the National Club Association, has reaffirmed that it will accept any "reasonable" method to compute expenses for nonmember income.

The NCA considers this clarification "critically important" for those private clubs which don't have sophisticated accounting systems.

Original IRS instructions on filling out tax form 990-T were considered too complex by the association.

According to the NCA, Joseph Tedesco, director of IRS's Exempt Organizations Division, said the government will consider specific recommendations that NCA wants to make to improve the tax form.

The association leadership said it is now considering suggestions which can be made to the IRS.

**Architects endorse municipal surcharge**

A surcharge on greens fees at municipal golf courses has been endorsed by the American Society of Golf Course Architects' executive committee as "one of the most practical ways" to finance capital projects or buying of land for new courses.

No specific amount or percentage has been recommended by the committee, but executive secretary Paul Fullmer said \$1 per round is the figure mentioned most often.

Several large cities, including Los Angeles, Denver, and Baltimore have had a surcharge in effect for a number of years.

Si Wasserman, operations supervisor for the 14 courses run by the city of Los Angeles, agrees the tax is a sensible financing method and hasn't piqued too many golfers.

"Most are happy to know their fees are going back into the courses," he said. Wasserman estimates that the surcharge makes up 17 or 18 percent of the greens

fee. The highest greens fee is \$6 for 18 holes on weekends and holidays, he said.

The new revenue has financed a number of projects, including the construction of Woodley Golf Course in Van Nuys, which opened 2 years ago.

Other municipal systems, such as Denver, require nonresidents to pay a higher surcharge than city dwellers. The added cost for 18 holes there is 75 cents for residents and \$1.25 for out-of-towners.

Since 1954 the city has built 36 holes, replaced three irrigation systems and constructed four new maintenance buildings with their surcharge money.

Fullmer says that a number of smaller cities, such as Daytona Beach, Fla., are considering the surcharge.

## COMPANIES

**Pioneer chain saws to be discontinued**

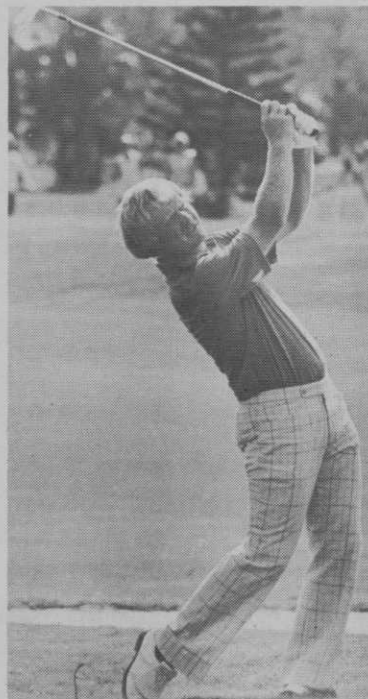
Outboard Marine Corp. of Waukegan, ILL., will stop manufacturing its Pioneer chain saws after the present production is completed this fall, the company has announced.

OMC reported net earnings of more than \$27 million in fiscal 1976, although the chain saws operation lost \$3 million. For the first 6 months in this fiscal year earnings were reported at almost \$15 million, said company vice president-controller S. L. Richardson, yet the chain saws operation had a \$1.2 million deficit.

OMC president Charles D. Strang feels sales of chain saws have stabilized and there will be little growth in the near future to make his operation profitable.

"In this increasingly price competitive market, we have determined that it is unlikely that we can achieve sufficient volume to generate adequate earnings," he said.

Strang said the company will continue to sell the chain saws in fiscal 1978. Established OMC dealers will be responsible for providing replacement parts and honoring warranties.



Nicklaus wins World Series

## FILMS

**World Series film available for groups**

The film "1976 World Series of Golf," which highlights Jack Nicklaus' four-stroke win in the annual fall tournament, is now available at no cost.

The 28-minute, 16-millimeter film will be loaned to golf and country clubs, and other groups by the Modern Talking Picture Service, Inc.

Groups interested in obtaining the film for a showing should write the company at 2323 New Hyde Park Rd., New Hyde Park, N.Y. 11040.

## FOOD

**Married couples want varied menu**

Club managers who have been knocking their heads against the nearest wall trying to diversify their menus should be somewhat soothed by results of a recent National Restaurant Association survey. Others should be guided by it.

The poll, titled "Evening Dining Out by Married Couples, Behavior and Attitude," shows that 35 percent of those surveyed consider a restaurant which offers "a wide and

varied menu" when deciding where to eat. Another 26 percent consider one which serves food not normally prepared at home, according to the survey.

The three most important factors in restaurant selection among the 1,000 couples polled are: one which doesn't keep you waiting for more than 15 minutes (63 percent), has prompt, efficient service (59 percent), and offers convenient parking (56 percent).

The NRA says the married couples are also looking for a casual atmosphere when they dine out. Thirty-one percent of their respondents listed this reason as a factor in their selection.

The association also found that 32 percent will order a cocktail before their meal, but only one in 10 will drink wine with dinner.

The survey concluded, too, that the average married couple dines at a restaurant about twice a month without their children and spends \$14.75 plus a tip. Also, they will travel an average of 10½ miles and 18½ minutes to get to a restaurant.

A copy of the study is available from the NRA Educational Materials Center at One IBM Plaza, Suite 2600, Chicago, IL. 60611. Cost is \$5 for NRA members and \$12.50 for nonmembers.

## EDUCATION

**Ten students receive turf scholarships**

Ten students at six universities have been awarded turf scholarships by representatives of TUCO, division of The Upjohn Co.

The awards of \$500 to one student or \$250 each for two students from the same school have been established to help turfgrass students finance their education. The criteria for the scholarships were integrity, scholastic ability, and professed career interest in turfgrass management.

Seniors receiving the awards are Richard Duggan and William Flore, University of Massachusetts at Stockbridge; Matthew Lindner and Kenneth De Busscher, Purdue University; Jerome Ducker and Steven Ross, Michigan State University; Guillermo Lozano and