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Tax Reform adds to budgeting woes

One of the fringe benefits of putting my vacation on wheels and driving cross-country to "there" and "back" is the unique opportunity to make leisurely visits with club managers and to see some of the finer golf clubs in this country.

This year "there" was Denver, Colo. "Back" was, of course, Washington, D.C. Clubs in between were Columbus, Cincinnati, Dayton, St. Louis, Kansas City, Denver, Omaha and Des Moines.

Conversations were varied. Managers between Washington and Kansas City were worried about the lack of rain—which came in quantities while we visited them. Denver and Omaha managers were concerned about the heat and its effect on the grass. But whatever the section of the country, one question was uppermost in the minds of every club executive: "What effect will the Tax Reform Act have on my club's financial future?"

The answer, as readers of this column know, is that clubs, whether or not they are non-profit, must now begin to pay taxes on all their outside income.

Unfortunately, even though many clubs have already been operating under this law for eight months, the Internal Revenue Serv-

ice has still to provide the industry with any solid answers to the important questions of what is outside income and what is exempt from tax.

On the question of outside income, the matter of greatest concern today is whether IRS will consider payments made on a member's account by corporation check as "unrelated to the exempt purpose of the club" and so subject to the tax. Because no ruling has yet been handed down, it is not yet possible to provide a definite answer to this question. But it was very evident in my talks with club executives that more and more clubs are requiring all member accounts to be paid by personal check.

These actions are being taken on the basis of IRS rulings and statements that, while not bearing on the immediate question, do have a clear relationship.

There are, basically, two types of reimbursements. The first occurs when a guest reimburses a member. The second is when the member is reimbursed by a third party, such as an employer.

The first situation is exemplified by the typical membership sponsored party where the member may not even know the name of his guest. The IRS has usually viewed this as "outside income."

The second includes both the situation in which the employer pays the members' own charges, such as dues, as well as the one in which the employer is reimbursed for charges to guests at a business lunch. The IRS has frequently taken the position that this is non-member business as well. It seems far easier for them to avoid the guest issue and hold simply that the funds were not paid by a member and thus are not deductible.

Because it is axiomatic in tax law that the burden is on the taxpayer to prove his deductions, many clubs today are seeking to avoid the possibility of future litigation by insisting that their members pay charges by personal check.

Just as the lack of guidelines poses real problems to clubs planning next year's budgets, so will the new requirements on record (Continued on page 16)
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Emerson

(Continued from page 13)

keeping. It is now apparent that each club which accepts an "outside" party will have to keep a separate set of books detailing that income and the expenses directly connected with it.

With all the problems the Tax Reform Act raises for the non-profit club, many are now questioning the advisability of relinquishing their exemptions from income tax and operating as regular business enterprises. Those clubs considering such a move would be well advised to review the position with care.

Many private clubs cooperate in this manner with great success. This is certainly true of those clubs which are not trying to circumvent the law and are in fact private clubs. The guidelines establishing a club’s privacy are pretty well defined, as far as the tax laws are concerned, by IRS regulations and rulings. More recently two Federal courts have laid down additional criteria. One such decision, handed down last January, sets forth some 18 points by which a club can establish its privacy.

The most important of these were the factors which determined whether the club’s membership was genuinely selective on some reasonable basis.

Other categories included the question of who controls the operation of the club, the manner in which the membership corporation was created, the purpose of the club, the formalities of the club’s organization and whether a club possesses the characteristics of a typical private club.

Another, more recent decision, has added a new factor: whether a club is non-profit. Although this particular question was posed in relation to guest privileges at a Texas hotel private club, it does raise some concern as to its effect on other clubs, a fact which many clubs may want to consider before relinquishing their own non-profit exemptions.

Copies of both of these decisions are available from National Club Assn., 1522 K Street N.W., Washington, D.C. 20005.

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Golfers’ tolerance has limits

Any man who goes to the annual meetings of the Professional Golfers’ Assn., the Golf Course Superintendents Assn. of America, or the Club Managers Assn. of America this winter thinking he is going only as a professional, superintendent or manager, isn’t aware of what’s happening in golf business. Today every department head has to be at these meetings as a representative of members of his private club or golfers at his pay-play course. Higher costs of golf and threats of taxation and legislation may cost a lot of jobs and check department heads’ incomes. The golfer can pay just so much.

The club managers, meeting in London, England, January 16 to 24, may find that the British golfing public has already reached the limit in its willingness to pay. Managers will be doing some sight-seeing and British clubs will naturally be the high spots. Those famous old clubs that they will be touring are suffering a slump in maintenance, construction and operating standards simply because the British golf public will not pay the prices, especially not the desirable younger players.

Here in the United States, PGA Business Schools and seminars, CMAA workshop programs and the multitude of educational conferences held by GCSAA, state university and other sectional turf groups are providing the golf club executive and his assistants with more useful working knowledge than they’ve ever had before.

A lot of this valuable schooling, however, is practically nullified because so few of the men and women who pay for their golf are aware of what’s being done for their eventual service and profit. At too many of these study programs, the golfer seems to be an after-thought, a necessary evil, rather than the main concern.

At the GCSAA’s conference and equipment show in Denver, Paul Alexander, director of education for the association, will present his answer to the difficult problem of balancing geographic factors in the program. GCSAA directors who have tried to give all attending superintendents plenty to take home and use on the job, think the scope of speakers and material Alexander has lined up will richly repay clubs sending their men to this year’s conference.

Notes from superintendents and their chairmen concerning budget-making show that the maintenance staff mechanin usually needs more equipment to keep in working condition machinery that’s been badly used by incompetent or indifferent help. Any course without a modern, well-equipped maintenance building is now losing money and lowering its standards of course condition.

For the Professional Golfers’ Assn. annual meeting prospects appear to be tranquil. Warren Orlick, present secretary and a veteran national and Michigan section official, looks like an easy winner for the presidency. His past display of sober sound judgment and his regard for club and playing professionals, managers, superintendents, the United States Golf Assn. and golfers in general qualify Orlick. The support of his own club members is an immense asset. Orlick brings to the PGA from his post at Tam O’Shanter CC, Orchard Lake, Mich. Orlick, a Purple Heart veteran, who didn’t look like he’d be walking again, came back into pro golf and developed a

(Continued on page 21)
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(Center) She, in her Art-Deco Stretch Doubleknit Sport-Tunic, of 100% machine washable polyester, coordinated with slip-on slacks—elastic waistband, 2 forward set pockets, straight leg cut—of machine washable, 100% Dacron® Polyester stretch double knit.

(Right) He, in his "Nomelle" shirt, matched with "Soft Touch" Corduroy slacks of machine washable 50% Polyester/50% cotton featuring straight leg, adjustable Side Straps and Western Pockets.

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