

New Portland course brings aboard leaders in region

PORTLAND, Ore. — Jerry Mowlds and Bill Webster have accepted positions at the new Pumpkin Ridge Golf Club, a 36-hole championship facility under construction near Portland.

Mowlds, head golf professional at Columbia-Edgewater Country Club here for 17 years, is director of golf at Pumpkin Ridge.

Webster is the new superintendent of golf, after five years as head superintendent at Seattle Golf Club.

Mowlds, 50, is a director of PGA of America and serves on two national PGA committees. He's a four-

time winner of the Pacific Northwest PGA Golf Professional of the Year award, and in 1984 was named National PGA Golf Professional of the Year.

Webster, 34, recently served as vice president of the Western Washington Golf Course Superintendent Association. He is GCSAA-certified, and has been active in organizing and attending educational and crew development seminars.

Pumpkin Ridge Golf Club, on 350 acres in North Plains, is scheduled to open in the fall.

Mowlds and Webster will head operations at both 18-holes courses at Pumpkin Ridge — one public, one private. The facility will not feature an adjacent housing development, tennis courts, swimming pools, or any other of the country club accoutrements normally associated with golf courses.

"We're extremely happy to have Jerry and Bill on board. They're as excited about this project as we are. With their help, we know we will be able to follow through on our commitment to creating the finest golf facility around — one

that will help meet the demand for public and private golf in the Portland area and attract major tour-

naments to the Northwest," said Marvin French, president of Pumpkin Ridge Golf Club.

NCA

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annually, according to the NCA. "We consider this a great victory," said NCA Marketing Director Legare Van Ness. "It's one of the few victories ever for tax-exempt organizations with the IRS. A lot of tax-exempt pundits said we never had a chance of getting an abatement in this case."

The NCA sent detailed guidance and appropriate IRS forms to its members in time to prepare their December quarterly estimated tax deposits.

"We're suggesting clubs get their tax attorneys' and accountants' input in filling out the forms. They're complicated and not for tax amateurs," said Van Ness.

The Supreme Court's Portland decision last summer settled a nine-year battle between the IRS and NCA involving a complex rule allowing social clubs to offset losses from selling food and beverages to non-members against income from investments.

The IRS won the case, making it a perfect 18-for-18 in tax-exempt rulings before the Supreme Court. But the IRS abatement softens the blow.

The IRS said for tax years ending before the Portland Golf Club opinion on June 21, 1990, private clubs will escape estimated tax liability if they filed a Form 990 or 990-T showing net investment income.

The IRS also ruled estimated income taxes paid in the subsequent year must at least equal the tax liability reported on Form 990-T the preceding year.

These instructions from the IRS should cancel all underpayment penalties if the club files a statement that it relied on the *Cleveland Athletic Club* decision for not making estimated tax payments.

"If clubs relied on the Cleveland decision in filing their taxes, which was favorable to writing off losses, then they should not have to pay penalties," Van Ness said.

"The IRS said if clubs submitted a statement that they relied on the Cleveland decision, they will not be assessed fines and penalties. They'd just have to pay the taxes."



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Public play

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imaginative ways public courses are promoting play. These reports provide information for the selects.

The program, launched last June, asked NFG member facilities to share their best promotional and operational programs using these categories: group promotions, speed-of-play programs, instruction, tee-time reservation systems, off-peak hours promotions, course pride programs, methods of increasing capacity, course maintenance, golf shop innovations and family golf programs.

"Public facility operators have risen to the challenge of meeting increased (playing) demand while maintaining game enjoyment," Beditz said.