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hard at war work. Nevertheless, the plans for a rapidly expanding Army and Navy include outdoor recreation of the type ideally supplied by golf practice ranges.

Some army officers believe that, with war-time regulations keeping men on posts most of the time, the driving ranges will become exceedingly popular with the constantly increasing Army and Navy.

"Golf is the Perfect Sport"—"Golf is the perfect sport and deserves the front spot in our leisure hour program". So begins the foreword of the Southern California Gas Co. Employees' GA report for 1941. The Association exhibits the lively attraction and value of golf for office and shop employees. It provides one of numerous demonstrations of golf's service to workers' recreation programs which have been made highly important by war.

A feature of a recent meeting of the Southern California employees' group was a demonstration and blackboard talk on the PGA's golf instruction research, given by Joe Novak.

Managers Meet March 4-7 in Chicago for Annual Convention

War-time club operations as the theme of the 16th annual convention of the Club Managers' Assn. of America is expected to draw the organization's largest attendance to the Drake Hotel, Chicago, March 4-7.

If clubs justify themselves in performance and stabilize themselves to war-time conditions managers' jobs will be fortified. On that account managers intend to conduct at Chicago their most specifically valuable sessions.

Tax problems, of course, will be one of the big subjects. Ed Horgan of the Dept. of Internal Revenue and specialists from Horwath and Horwath will discuss and try to clarify the frequently bewildering subject of club taxes.

But operating, promoting and management matters will have the edge over the tax sessions for the reason that managers see the job of attracting patronage to the clubs and serving it with satisfaction, distinction and efficiency, is what's going to determine the destiny of many country and city clubs. Managers' attention is centering primarily on how to sell the club to the community during the rough months ahead.

Jacques DeJong of the Beach Point Club, Mamaroneck, N. Y., will preside over the country club managers' sessions. Golf and country club managers who have topics they'd like to have handled at these conferences are asked to send their suggestions to DeJong or to Frank Murray, Glen View Club, Glen View, Ill. Murray is on the program committee of the Chicago Chapter CMAA, which is host to the convention.

Much interest will be shown in the annual publicity contest exhibit. Managers are invited to send samples of their club publicity to C. R. Bangs, Club Mgrs. Convention, Drake Hotel, Chicago, in time for assembly and display.

Clubs Report War Plans

Many reports of club plans for war-time activities will be presented at the convention; considerable of this material coming from the research recently made by the National Golf Foundation.

Duncan Hines of Adventures in Better Eating fame, Ferre C. Watkins, president of the Union League Club of Chicago, and

Golfdom

Dr. Preston Bradley, noted preacher, radio lecturer and author, will be among the featured speakers.

The social events of the program will be in demonstration affairs at which the latest ideas in country- and city club parties will be presented.

The CMAA has been writing club presidents asking that managers be sent at club expense to the association's annual convention. It's the CMAA officers' conviction that definite practical information revealed at the session will be a timely bargain for clubs.

N. J. Report Tells Federal Rulings on Club Taxes

MEMBERS of the N. J. chapter of Club Managers Assn. have been informed of latest rulings regarding tax on locker rentals and tax on golf club cleaning and storage, also a memorandum on tax on admissions, by receiving copies of correspondence that B. Dan Carter, Ridgewood (N. J.) CC mgr. and president of the N. J. chapter, and George Jacobus, Ridgewood pro, had with the Commissioner of Internal Revenue, Washington, D. C.

Believing these rulings to be of importance to every U. S. club manager, GOLF-DOM, quoting from Carter's report to his chapter members regarding correspondence with the government, presents below some of the more important facts concerning these taxes.

To get information on taxes on locker rentals, Carter sent the following telegram to the Commissioner of Internal Revenue at Washington:

We request a ruling on the following which has been brought about by the new definition of "Dues" in Section 543 Revenue Act of 1941:

Many New Jersey clubs provide lockers which members may rent to store their personal effects. The rental charge is entirely apart from club dues and members can or need not rent a locker and they may begin or discontinue the rental whenever they wish.

Usually there are several sizes of lockers and the customary rental charge for these is from five to fifteen dollars a year, according to size. In some cases a member will share in the rental of a locker with another member. Members who do not rent a locker are accommodated with locker



HAVE YOU ANY TENNIS COURT PROBLEMS?

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So if there is an impending problem regarding the installation or improvement of either the tennis courts at the club or your own court, you must make sure that you get the BEST for your money! That is our purpose.



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room service without restriction or charge.

Is there a tax on these locker rentals? Please reply collect.

The telegram reply stated:

Reference telegram twenty sixth if rental of locker is optional with members of club the rental charge is not taxable as dues.

D. S. Bliss,
Deputy Commissioner

Jacobus received the following answer from the Treasury Dept., office of Commissioner of Internal Revenue, to his request for data on taxes on golf club cleaning and storage:

Sir:

Reference is made to your letter of October 9, 1941 relative to the question of whether amounts paid by members of a country club to golf professionals for storage and cleaning are subject to tax as dues and membership fees, under the provisions of section 1710 of Internal Revenue Code, as amended by section 543 of the Revenue Act of 1941.

It is stated the golf professional owns the racks in which the golf clubs are stored and he employs a man to do the actual cleaning. The professional re-