

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



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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-

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Milorganite has always been unique among fertilizers from the physical standpoint. Freedom from dust makes it clean to handle and easy to apply. But some greenkeepers thought it too coarse to penetrate dense turf on greens. The new finer grained Milorganite overcomes this objection, but retains the advantages of a granular material. With fine grinding more or less dust is always present. Such fertilizer is messy to handle, and blows away from greens or fairways during spreading. So, by overcoming these and other objections to dusty fertilizer, improvements in the method of manufacture produce a Milorganite which is even better than ever before.

Milorganite is now a finer carrier for applying lead arsenate also. The retentive, sponge-like particles are smaller, which means added surface to hold the arsenate. Milorganite is the ideal carrier for applying lead arsenate to greens, fairways, and lawns for control of grubs and worms.

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Milorganite is an economical source of organic nitrogen. Don't be fooled in this respect. In any comparison, consider source, type, and amount of nitrogen, as well as other elements. Good mechanical condition is important, too. And, remember, organic nitrogen is needed by grass, even though it costs more per unit than soluble nitrogen. Only the organics furnish nitrogen as needed over long periods. That's why Milorganite keeps grass green longer.

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ceives payment for storage and cleaning either on a monthly or yearly basis. At some clubs the professional collects the charges for storage and cleaning while at other clubs such charges are billed by the club along with other club charges.

It is held that if the cleaning and storage charges are purely optional on the part of the member and are required only from those members who desire cleaning and storage services, the charges made are not a part of the dues or membership fees of the member and are not subject to the tax imposed under section 1710 of Internal Revenue Code, as amended. However, where the payment of cleaning and storage charges is required by all members of the club or of a particular class of membership, such charges are subject to tax, if the dues or membership fees including the cleaning and storage charges of an active resident annual member are in excess of \$10.00 a year.

Respectfully,
D. S. Bliss

Deputy Commissioner

A thorough discussion on taxes on admissions Carter had with the Internal Revenue department at Newark, brought out these conclusions:

"1: That the charges for a party which includes a meal and dancing, with or without entertainment, if confined to members of a private club and their guests, would not be subject to a cabaret tax.

"2. The charge for food and dancing, with or without entertainment, provided for members and their bonafide guests, is subject to an admissions tax on that part of the charge which applies to all else but food. As to the separation of the charge for food and the charge for dancing or entertainment, the requirement is that it be reasonable.

"At Ridgewood we are running two Christmas dances for young people, and in both cases the price is \$2.50 a couple which includes refreshments, possibly scrambled eggs and bacon, toast and coffee, or sandwiches and punch. On the promise that our normal charge for these refreshments would amount to \$1.50 per couple, this would leave \$1.00 per couple for the dancing and entertainment feature and consequently we are charging the admissions tax on this \$1.00.

"The admissions tax rate is 1c for every 10c or fraction thereof and in this case the tax will then be 10c a couple. It is not necessary to publish the amount of the tax on any announcements or tickets except you add the tax as a plus item. Where the price includes the tax, the words "tax in-

A slogan that many golf clubs will find most appropriate in these critical times is: "Keep 'em Swinging," suggested by Morton G. Bogue, a USGA vice-president. Virtually simultaneously with the USGA release, came the same slogan from Dudley H. Robinson, secretary of the Eastern New York Golf Assn. Perhaps your club has, and is using another slogan, similar to the above. If you have one, GOLFDOM would appreciate hearing about it.

cluded" should be printed on the announcement and tickets.

"3. For our New Year's Eve party we are charging either \$6.00 or \$7.50 per person, which includes supper, dancing and entertainment. It is our intention to absorb the tax and when we publish our price we shall put under it "tax included." For the purpose of making our admissions tax return, if the price is \$6.00 a person we shall charge \$3.00 for the supper and \$3.00 for dancing etc. which will mean 30c tax per person.

"If the price is \$7.50 per person, our charge will be separated \$4.00 for food and \$3.50 for dancing etc., which will require an admissions tax of 35c per person. The Internal Revenue office understands that the cost of food, including service, is higher on New Year's Eve than ordinarily and concurred that these separations were both reasonable and acceptable."

"If admission tickets are printed, the Collector of Internal Revenue of the Fifth District of New Jersey would like a sample ticket sent to him at Newark. Taxes on Admissions should be returned on Treasury Form No. 729."

Need New Members? One club reports success with this plan: No initiation fee *** instead the new member puts up an amount equal to the dues for the last six months of his first year *** This amount is placed in escrow (call it reserve if you wish.) *** New member then pays regular dues by the month for the first six months *** At the end of that time, even if he is not yet sold on the club as a permanent investment, he is bound to use it for six months more since he has already paid all the dues for that period *** When the 12 months are over, the club usually has made him a permanent member of its family *** If not, well, what can you lose? —From CMAA President's News Letter.

February, 1942



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