

* Federal Excise Tax Returns for month of October, 1942.

DECEMBER 15.

Retailers Occupational Tax Return and payment for November.

DECEMBER 31.

Federal Tax on Membership Dues, Initiation, Transfer and Assessment Fees for November, 1942.

Federal Admissions Tax Return and payment for November.

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NOTES

The Federal Unemployment Tax due on January 31, 1942, may be paid in full or in four installments as above.

Effective January 1, 1940, only the first \$3,000.00 of taxable wages paid to any one employee is taxable under the Federal Unemployment Tax Law.

For all old-age benefit taxes deducted from the wages of an employee on and after January 1, 1940, the employer must give the employee a written receipt in a form suitable for retention by the employee.

† Subject to change.

* Refer to excise tax section of the regulations and see if your operations are subject to any of the various excise taxes.

Above calendar is for clubs in Illinois; state tax items for other states should be ascertained and filled in.

TOURNAMENT CALENDAR

February 12-15—*Texas Open*, \$5,000, San Antonio, Texas.

20-22—*New Orleans (La.) Open*, \$5,000, City Park Course.

March 4-6—*St. Petersburg (Fla.) Open*, \$5,000.

8-11—*Miami International Four Ball*, \$5,000, Miami-Biltmore GC.

18-22—*St. Augustine (Fla.) Amateur-Pro*.

24-26—*North and South Open*, \$5,000, Pinehurst (N. C.) CC.

27-30—*Greensboro (N. C.) Open*, \$5,000.

April 2-5—*Land of the Sky Open*, \$5,000, Asheville, N. C.

9-12—*Masters' Tournament*, \$5,000, Augusta (Ga.) National GC.

June 4-7—*Mahoning Valley Open*, \$5,000, Mahoning CC, Girard, O.

18-21—*Hale America Open*, Ridgemoor CC, Chicago.

22-27—*National Intercollegiate*, Chain-O-Lakes CC, South Bend, Ind.

22-27—*Women's Western Open*, Elmhurst CC, Chicago.

30-July 4—*National Lefthanders*, Sedgfield Club, Greensboro, N.C.

July 13-19—*Tam O'Shanter* \$15,000 Open, Tam O'Shanter CC, Chicago.

August 6-8—*Canadian Open*, Mississauga G&CC, Toronto.

10-13—*Women's Western Derby*, Sunset Ridge CC, Chicago.

February, 1942

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