

Watch for This!

Every golf club in the United States is being mailed our annual form card on which space is provided for names of each club's operating personnel entitled to receive GOLFDOM. Please give this your prompt attention.

Unless we receive up-to-date information on those who are actively engaged in duties concerned with your golf club's operation we cannot continue mailing GOLFDOM.

If your club failed to receive our form card or misplaced it — use our form you'll find on Page 142 in this issue. Regulations of our circulation auditing association require us to show that the names to whom GOLFDOM is mailed are up-to-date. Lacking this information we are instructed to stop mailing GOLFDOM to old names on our list.

To make certain your 1956 officials and operating heads receive GOLFDOM—fill-in the form and mail it—today—please.
Thank you.

GOLFDOM

USGA Seniors at Ridgewood

The 1957 Senior Amateur Championship of the USGA will be played at the Ridgewood (N. J.) C.C., from Sept. 30 through Oct. 5.

Explodes Myth of Tax Exemption for Clubs

At a recent meeting of club managers of the Washington State Federation of Clubs, Eric H. Wiles exploded some of the popular misconceptions related to the tax-exempt status of golf, athletic and fraternal clubs. Here are excerpts from his speech:

"I am going to try to explode the myth of tax exemption.

"You have all heard that clubs are tax exempt; that is, the athletic, sporting and fraternal variety, if they are operated solely for that purpose and no individual gets any profit from them. They are supposed to be exempt, but it just isn't so.

"A golf club's payroll, just like an industrial firm's payroll, is subject to two principal taxes: old age benefits, which costs the club two per cent, and unemployment compensation, which costs the club around three per cent. Boeing pays similar taxes at the same rates, so clubs have no tax exemption there.

"An athletic club's property is subject to real and personal property taxes assessed in the same manner and at the same rates as would be paid by General Motors, so there is no tax exemption there.

Pays on Gross

"An Elks club food sales are subject to the same excise taxes — state and city — as are those of a hotel, so there is no tax exemption there.

"You may say that I am evading the issue, and that what is meant by tax exemption is freedom from *income* tax. Well, I'm not sure that is completely true. Let's

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