



Norman R. Klug (l), pres. of Miller Brewing Co., Milwaukee, and Walter A. Moynihan, tournament dir., study PGA contract for fourth Miller Open, scheduled for next Aug. 7-10. Miller also is co-sponsor of All-Star Golf, the current TV hit.

PGA Schedule

FEBRUARY

- 6-9 - Tuscon Open, El Rio CC, Tuscon, Ariz.
- 6-9 - Puerto Rico Open, Berwind CC
- 13-16 - Texas Open, Brackenridge Park CC, San Antonio.
- 20-23 - Houston Invitation, Memorial Park GC, Houston.
- 22-23 - Jackson Open, CC of Jackson, Miss.
- 27-Mar. 2 - Baton Rouge Open, Baton Rouge (La.) CC

MARCH

- 6-9 - Greater New Orleans Open, City Park GC, New Orleans.
- 13-16 - Pensacola Open, Pensacola (Fla.) CC
- 20-23 - St. Petersburg Open (Course to be announced).
- 27-30 - Miami Beach Open, Bayshore GC, Miami Beach, Fla.

APRIL

- 10-13 - Greater Greensboro (N. C.) Open, Sedgfield GC.
- 17-20 - Kentucky Derby Open, Seneca GC, Louisville.
- 24-27 - Lafayette (La.) Open, Oak Bourne CC.

MAY

- 8-11 - Arlington Hotel Open, Hot Springs, (Ark.) CC.
- 22-25 - Kansas City Open (Club to be announced).

Taxes Compel Pro to Know Score on His Business

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Whether he charges a salary for himself against his cost of doing business is something for his tax counsel to decide.

Pros can't deduct cost of business clothing because it can be used as general wear. Cost of golf shoes can be deducted because they are not adaptable to general wear.

Cart ownership, depreciation, etc., now have tax angles being decided. The pro's tax counsel will have to advise him of the rulings.

The pro should carry a memo book in which he records expenses. He will be surprised how much he spends that can be charged against his cost of doing business.

In some matters a soundly founded estimate of expenses is acceptable to the internal revenue tax men. In such cases the pro should have an itemized and authentic report of expenses for a week and multiply by 52 on the tax return sheet.

Records of entertainment, business promotion, advertising and travel expenses must be closely kept as Big Brother requires all such figures on statement to be substantiated.

The pro's wife's expenses are not deductible unless she strongly aids the pro in his business.

Gambling losses are deductible against gambling gains.

Teaching Control of The Swing

Dale Andreason, Professional
Westmoreland CC, Export, Pa.

Playing with Sam Snead at San Diego while in the Navy, and getting educated in muscle structure during assignment to a rehabilitation program, was a combination of circumstances making it possible for me to study "inside" golf.

A golfer has to sit back so his hips will unlock.

Keep the left heel down at the top of the backswing and it is easier to keep the head steady.

Don't shift too much weight.

Golf is a game of good misses.

Pick out the weakest part of a pupil's game and stay with it instead of giving it a once-over-lightly and moving on.

Golf is especially difficult for the weekend golfer who once a week must do unaccustomed work with his hands.

Get the pupil basically in balance and the other details work out.

If you can get pupil relaxed there won't be much trouble in obtaining the correct grip.

The left eye should be on the ball. Cock the chin to the back of the ball and it is much easier to keep the head steady.

The pupil can stand with his knees bent but still have his hips locked.

The left hand must move through the ball.