

plaint, saying that the plaintiff had presented questions which should have been submitted to a jury. In so doing it discussed the peril to which a caddie is exposed while shagging balls driven from a practice tee and made an interesting suggestion that might well be followed. It said: "On the practice fairway, players do not shout 'fore' before driving. It seems that a caddie is in greater danger while shagging balls on a practice fairway where a battery of from two to seven players may be hitting balls than on a regular fairway. He is ahead of the players all the time. Some precaution must be taken to replace the shouting of 'fore', especially when the caddy is in a place of danger and unaware of a drive to be made." (Hol- linbeck v. Downey, 113 N. W. 2d 9.)

Present Club's Case for Fair Tax Treatment

Testimony of Frank G. Hathaway presented to Senate Finance Committee on April 10, 1962, on H. R. 10650 has been reprinted and may be secured from Hathaway, Los Angeles Athletic Club, 431 W. 7th st., Los Angeles 14.

Hathaway is sec-treas., National Club Assn., a new association formed by business, social and athletic clubs in California. He also is pres. and gen. mgr. of the Los Angeles AC, Riviera CC and Pacific Coast Club.

Hathaway puts forth a logical and aggressive case for tax justice for clubs. His facts and logic are especially interesting in their treatment of a club's use as a legitimate business expense in a non-communistic country.

Receipt for Deduction

Gifts, representing valuation of used clubs turned in as payments on new clubs, are made in cash by a pro to a local charity. The golfer, who turns in the clubs, gets a receipt from the pro showing the clubs to be a tax deductible charity gift. The pro says he got the idea from receipts given for gifts to a rummage shop conducted by a charity organization in which his wife is active. The used clubs are given to caddies.

Clarifies Tax Deduction

Discussing taxes at a recent convention in Washington, D. C., Mortimer B. Caplin, commissioner of internal revenue, clarified some of the confusion over tax-deductible expenses. "We have intensified



This oversize check isn't negotiable, but it's backed up by good, hard cash. Marilyn Smith took it home with her after winning the Sunshine Open at Miami Springs CC in April.

Miami Metro News Bureau photo



You may want to call this the fractured twist or something like that, but it's the honest-to-goodness putting stance of Ruth Jensen of the Ladies PGA.

Photo was taken at the Sunshine Open.

our audit in the travel and entertainment area," Caplin said, "but there has been no change in the concept of what constitutes deductible expenses. When these are clearly shown to be for business purposes they will continue to be allowable." Caplin added that confusion has arisen in recent months because some people have looked upon tentative tax proposals as already having been enacted into law.