

On the Professional Side



Bernard Slavitt, White Plains, N.Y. CPA, who handles tax matters for many Metropolitan PGA members, says that some pros probably pay more taxes than necessary. Easily forgotten expense items

account for the excess payments.

Slavitt, in urging his clients to record expenses that may be deductible from tournament and exhibition gross revenue, provides them the following list:

NAME _____
TOURNAMENT _____
FROM _____
City _____ State _____
TO _____
City _____ State _____
FROM _____ A.M. _____ P.M. _____
TO _____ A.M. _____ P.M. _____
Miles Travelled _____
÷ Miles per Gallon _____
= Gallons gas used _____
Income From Tournament _____
Or Exhibition (_____ Position) _____
EXPENSES:
Caddy master _____
Caddy fees _____
Locker room attendants _____
Tournament Entry Fee _____
Conditioning and rubdowns _____
Entertainment, Promotional Expenses _____
Hotels: En route (Name — AT TOURNAMENT) _____
Food — days @ _____ per day _____
Tips (Bellboys, etc.) _____

Telephone and telegraph _____
Laundry, dry cleaning of golf outfits _____
Gasoline — gallons @ _____ per gal. _____
Oil — quarts @ _____ per quart _____
Lubrication _____
Washing _____
Tires and Tubes _____
Garage and parking _____
Automobile repairs _____
Automobile rented _____
Automobile Insurance _____
Licenses, license plates _____
Train fare _____
Airplane fare plus excess baggage _____
Taxicabs _____
Ferry, bridge and road tolls _____
Golf publications (books and periodicals) _____
Stationery, printing, postage _____
Liability and Floater Insurance _____
P.G.A. Dues _____
Gifts & Flowers _____

Golf Equipment and Clothes:
dozen Playing balls @ _____ per doz. \$ _____
dozen Practice balls @ _____ per doz. _____
Golf clubs @ _____
Golf bags @ _____
Pairs of slacks @ _____
Sweaters @ _____
Golf hose @ _____
Golf shoes @ _____
Shoe trees @ _____
Golf shirts @ _____
Caps, hats or visors @ _____
Rainsuits @ _____
Umbrellas @ _____
Athletic supporters @ _____
Cans of tape @ _____
Tees @ _____
Gloves @ _____
Total Equipment and Clothes _____
Miscellaneous: _____
TOTAL _____
EXPENSES _____
Date _____ Signature _____

son. Apparel sales, on the other hand, slumped because there was a lack of locker facilities, especially among women.

Ties In Ads with Tourneys

This, of course, was an extraordinary situation. Normally, Shock depends on the promotion of tournaments, practically year-around operation of the shop, emphasis on advertising on special days and, of course, that old standby, service, in pushing sales. "We probably don't do anything here in a sales promotion way that isn't done by pros at other clubs," Don

points out. "We try to tie in our advertising with our tournaments by calling attention to various merchandise items on the schedule and pairing sheets. As for tournaments themselves, we have a fairly complete round of them running from May through September. We keep on the lookout for new features to add to our regular Saturday, Ladies Day and Mixed events, trying to go beyond the mere awarding of prizes on the basis of net and gross scores."

Both Shock and his assistant, Bill Col-
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