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IRS Gives Tentative Okay to Split Memberships

One of the things a club member must do before he can deduct any portion of his club dues is establish that more than 50 percent of his use of the club is devoted to the furtherance of his business. In applying this test, use of the club by the member's wife and children must be taken into account. This difficult problem of allocation might be alleviated if a member could acquire two classes of membership, one solely for himself which he would utilize purely in connection with business matters, and another solely for use by his family for personal, social and recreational purposes.

May be Approved

Recognition that something along these lines, where bona fide separate memberships are available, will be looked upon with favor by the Internal Revenue Service is reflected in one of the 85 official Questions and Answers which accompanied the proposed expense account regulations released by IRS on Mar. 29. These Questions and Answers are preceded by a cautionary note to the effect that they are only tentative answers which are subject to modification when the regulations are published in final form.

The specific Question and Answer relating to split memberships reads as follows:

Question: If a taxpayer has two memberships in a country club, one for himself and another solely for the other members of his family, must he consider the use of the club by his family in determining the 50-percent test as to the cost of his own membership?

Answer: Generally yes, but their use would not be considered if the membership for his family was not dependent upon the taxpayer having a membership in the club.

Heads Central Counties PGA

Jack Sullivan, veteran pro at Lewiston (Pa.) CC, has been elected president of the Central Counties PGA. Sullivan and pros at 10 clubs connected with the Central Counties unit are planning a comprehensive tournament scheduled for the summer. Jim Mullins, pro at Park Hills CC in Altoona, is the secretary-treasurer of the area PGA group.

ATTENTION! —Golf Club Officials, Owners, Managers, Superintendents Golf Professionals



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