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CMAA Outlines Deductions for Convention Expenses

With an eye on its annual convention and conference, which is to be held in Honolulu, Jan. 21-26, 1964, the Club Managers Association recently sent out a letter to members outlining expense deductions that may be taken in traveling to and attending the conference. The expenses involved are listed in three categories: Transportation; Room and meals; and Entertainment. Here is how it is suggested that they be handled:

Transportation: The manager's costs to and from Honolulu are deductible if he pays the fare from his own pocket. If the club pays the fare, it is excluded from income and no deduction is involved; if the club pays part, the manager's out-of-pocket costs are deductible, but on his tax return he will have to show the amount of the total fare and the amount reimbursed in order to deduct the balance.

Travel costs of the manager's wife aren't deductible unless she is a CMAA member and is attending the conference in her own right.

Additional traveling beyond the conference is not deductible.

Wife Not Included

Rooms and Meals: Room costs, paid by the manager, are deductible, but this doesn't apply to his wife. He doesn't have to split the cost if his wife is along, however, being entitled to deduct the cost of a single room.

The conference registration fee of \$50 is deductible, but the fee for the manager's wife (\$20) isn't unless, of course, she attends as a CMAA member. The registration fee covers some meals and others, not covered by the fee, are deductible. This, of course, doesn't apply to the little woman if she is a guest.

Hotel and room deductions apply only during the dates of the conference. Additional days spent in Hawaii are considered vacation time and aren't deductible.

May Be Questioned

Entertainment: Conventions are business meetings. Managers may deduct the cost of entertaining other managers and their wives at parties, the theater, etc., during days the conference is in session. But, the CMAA warns, a manager has to be prepared to justify entertainment expense in case an IRS agent asks him how he benefited from it.