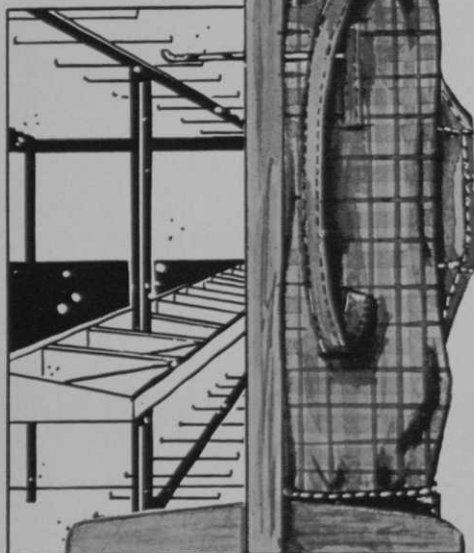


NEW BAG RACKS



INCREASE EARNINGS AND SAVE SPACE

*Service is in sight
with vertical bag racks*

Your club members will appreciate the extra convenience and service that only Stafford Vertical Bag Racks can offer. And, like pro shops across the nation, you can profit from the 40% additional space (compared to other storage systems) this rack makes available. Additional benefits are:

- Wear and tear of golf bags is completely eliminated
- Damp bags dry faster—no mildew
- Faster, easier storage
- Provides a neat appearance
- Easy to install

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U. S. Golf Handicaps Adopts USGA Rating System

United States Golf Handicaps, Inc., an organization that provides the casual golfer with a handicap rating for \$5.00 yearly, is adopting the USGA handicap system. Members have to make only a slight but very important change in their reporting procedure. Members now will report their actual scores, but will no longer deduct strokes over double bogies within their handicap group. USGH will base all future computations on the differentials between actual scores and course ratings.

Six Times A Year

Founded a year ago, USGH provides a score card and dates for mailing upon receipt of the membership fee. Handicaps are computed six times a year on the USGH computer. The group also offers a service for providing temporary handicaps for various groups whose golf activity is confined to one or two outings

a year, thus relieving the tournament chairmen of the burden.

According to Bill Brown, executive secretary of the USGH, the group has been so successful that it has acquired a national headquarters with the purchase of the Riverside Golf and Swim Club, south of San Jose, Calif. USGH members will be able to play the course at reduced rates and at preferential times.

Excise-Income Tax Booklet Available from CMAA

Walter A. Slowinski, counsel for the CMAA, and attorney, Terry Nevel, have written a booklet entitled, "Federal Income and Excise Tax Considerations for Social Clubs." It contains an explanation of every current excise and income tax law pertaining to private clubs, plus many references to specific cases. Copies of the 26-page booklet are available for \$1.00 each from Club Management, 408 Olive St., St. Louis, Mo. 63102.