

For Grounds And Tees ...  
**LOCKE Reel is Ideal ...**  
 IT TRIMS AS IT MOWS



... In Your  
 Heart, you know a  
**LOCKE REEL is Best!**

WRITE FOR FREE BOOKLET!  
 1020-L Connecticut Avenue  
 Bridgeport, Connecticut



Manufacturing Companies, Inc.

For more information circle number 1078 on card

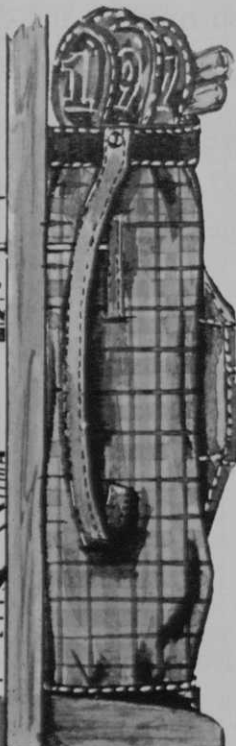
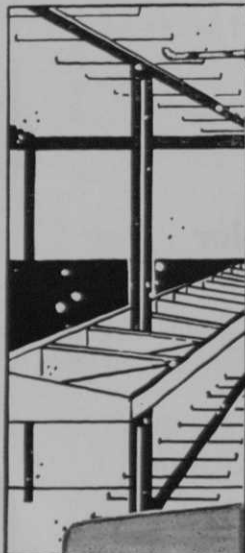
## Forms to be revised on taxable tips

The Internal Revenue Service recently announced that the 1965 Social Security Act amendments providing for the reporting of "cash tips" received on and after January 1, 1966, will result in the revision of Forms 941 and 941a as of January 1966, to provide a tip column for employers required to list cash tips reported by their employees.

Employers having supplies of Forms 941a (Revised October 1964) may continue to use them. Employers reporting "tips" should change the heading of item 20 from "See Instructions Item 20, Form 941" to "Taxable Tips Reported." The Revenue Service will begin issuing revised Form 941a during February 1966. Employers purchasing substitute Forms 941a on which tip income is to be reported will be required to use the official format after stocks have been depleted.

For complete information write to the Commissioner, Internal Revenue Service, Attention: D:S:PL, Washington, D. C., 20226.

## 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

PLAN TODAY TO CONTACT

## THE A. G. STAFFORD CO.

2006 Allen Ave S. E. • P. O. Box 287 • Canton, Ohio  
 PATENTED Phone 453-8431

For more information circle number 1079 on card