

**RUGGED...RUSTIC
and HANDSOME!**



The
CEDAR-WOOD
**GOLF COURSE
SHELTERS**



- COMPLETELY PRE-CUT AND DRILLED
- ALL WESTERN RED CEDAR
ROT PROOF—TERMITE PROOF...
EVERLASTING!
- MINIMUM ERECTION TIME
BY YOUR OWN LABOR
- SELECTION OF SIZES
- ALL HARDWARE AND STAIN FURNISHED
- DURABLE RED CEDAR SHINGLES

PARK and PLAYGROUND EQUIP. CO.
5925 S. LINDBERGH ST. LOUIS 23, MO.

Phone: TW 2-1777

For more information circle number 135 on card

Timely reminders on dues tax

The Federal Club Dues Tax, repealed as of Jan. 1, 1966, must be collected on dues, assessments, fees, etc., up to that date. The accounting firm of Horwath & Horwath points out that if annual dues were received, for example, on July 1, 1965, covering the period to June 30, 1966, the tax will apply only for July 1, 1965, to December 31, 1965.

The dues tax will not apply on initiation fees paid on, or after, July 1, 1965, to a new club or organization which makes its facilities available to members on, or after, that date.

Capital improvement funds, made up of tax-exempt assessments, continue subject to the old law; if they had not been taxed and were received before Jan. 1, 1966, and if they are not used for capital improvements within three years of date of receipt, the Federal tax on clubs will apply.

Many clubs paid the tax on dues for periods after Dec. 31, 1965. However, under the Excise Tax Reduction Act of 1965, the tax is not applicable for dues attributable to 1966.

If credit has not been taken on form 720, which was due Jan. 31, 1966, a refund claim should be made on Form 843 for the Federal Club Dues Tax paid on the portion of the dues applicable to periods after Dec. 31, '65.

Miniature-course maker educates clients

Lomma Enterprises, Inc., of Scranton, Pa., the designer and manufacturer of indoor and outdoor Lomma Championship Miniature Golf Courses, has established a "university" for its clients.

R. J. Lomma, president of the firm, explained that the course includes up-to-date facts on proven ideas, promotions and operational procedures.

The "university" is conducted on a four-phase system. An entrant can attend for four week-ends or for one week.