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This circle has become the most important signature in the golf world. It appears on clubs, bags and balls so fine they have won the approval of the Emblem Specifications Committee of your own Professional Golfers' Association. No other line of equipment can use the PGA name. So bring your customers inside the magic circle. Display the PGA line. It will pay off handsomely. Sold only through golf professionals.

PGA GOLF EQUIPMENT CO.



8350 Lehigh, Morton Grove, Illinois  
Subsidiary of Victor Comptometer Corporation. 

*Troublesome points in  
"Gross Receipts" test*

## **CMAA, IRS Officials Discuss Tax Exemption Status**

Officers and directors of the CMAA and Internal Revenue officials recently met to thresh out some of the troublesome points involved in the question of a club's income tax exemption status.

A "gross receipts" test, tentatively drawn up by IRS, was submitted to the CMAA delegation for its study and comment. The purpose of the test is to adopt minimum guidelines that can be followed by both a treasury agent and a club in determining whether a club's tax exempt status is to be questioned when an audit is made.

The IRS emphasized that advertising for public business makes a club suspect even though it can show that its operations come within the minimum gross receipts standards set by the revenue bureau. However, it is conceded that an exempt status is not affected by an occasional public function when there is no profit motive or economic benefits to the members.

Here are the major points of the IRS proposal . . . and CMAA's comments on them:

Receipts under \$2,500 or 5 per cent of gross membership receipts (whichever is larger) indicate to IRS that a club is being operated properly for tax exemption purposes.

Gross receipts are defined as income from membership sources only, including dues and assessments, but not initiation fees.

General public includes everyone except members and their guests. The term includes any organizations or groups that use the club.

Membership sponsorship of any group is seriously questioned. However, if 75 per cent or more of a group are club members, the group is considered a member and not an outside group.

The CMAA contends that 5 per cent is entirely too low and that 10 per cent is more reasonable.

Inclusion of dues and assessments is fair. But since initiation fees are subject to the 20 per cent excise tax, they should be counted as gross receipts. Initiation fees are important revenue to new clubs.

The 75 per cent "test" is generally fair. But the chance of falling below that figure might prevent a club from making its facilities available to charitable, educational or scientific groups which have long used club facilities. This is a community responsibility of the club. The IRS has agreed to consider this as an exception if the group qualifies for tax exemption under revenue laws. The club would not be permitted to make a profit or charge off any overhead for making its facilities available to such a group.

# -How many of your customers are Birdwatchers?

The bird is back. Spalding's Black Dot is designed in the proud, powerful tradition of the famous Distance Dot. It delivers the same sharp, clean satisfying click. It even sounds like distance. And it should. With its high energy center and its lively white cover, the Black Dot unleashes maxi-

mum distance shot after shot, round after round. (Also available, for golfers who want a ball with slightly higher compression—the 100 Black Dot.) So watch for the bird on the display box. Watch your sales take off. Sold through **SPALDING** golf professional shops only.





Harold West is shown with a portion of the fleet that he operates at Tualatin CC.

## *Pro's Repair Knowhow Keeps Cars in Service*

**Daily check with hydrometer prevents mid-course breakdowns due to battery failures**

**By HAROLD WEST**  
Professional, Tualatin (Ore.) CC

**A**lthough I don't consider myself an expert on the subject, I am going to pass on a few electric golf car maintenance tips which I have gathered while serving as both a car owner and a lessee ever since golf cars were introduced to the Pacific Northwest.

Our operation at Tualatin is small compared to many of the larger clubs where a pro may have nothing to do with the

car operation. In the Northwest, pros who have to take care of 25 to 50 cars either have to learn about their operation or hire help, which most can't afford. Our programs are not seasonal as they are in the Midwest or East. During the winter, play falls off, but we still have to stay open 12 months a year. That means more car wear and tear, a large item in the budget if you have to hire expensive labor to take care of it.

Our membership prefers electric cars because it is believed that they are better adapted to our flat, gently rolling course. On a hilly course, gas-driven cars may be better suited.

I was fortunate when I came to Tualatin because the cars were in fine shape. Under our leasing arrangement, the supplying company replaces a few cars with new ones each year and thus good fleet quality is maintained. We also are fortunate to have an expert repairman living within two miles of the club who does major repair work for almost all the clubs within 100 miles of Portland.

The three best-selling \$1.25 balls and Stylist are regularly bought over the counter at random in pro shops and tested by Merchandise Research Laboratories, Philadelphia

| TEST   | STYLIST   | BRAND A   | BRAND B  | BRAND C  |
|--|---|---|--|--|
| COMPRESSION  | 1 maximum—98<br>minimum—90<br>variance—8                            | 2 maximum—103<br>minimum—92<br>variance—11                          | 3 maximum—108<br>minimum—94<br>variance—14                           | 3 maximum—116<br>minimum—102<br>variance—14      |
| COVER  | 1 Thinnest<br>Vulcanized  | 1 Medium<br>thickness<br>Vulcanized                                 | 2 Medium thickness<br>Vulcanized<br>Contains<br>anti-tack powder     | 1 Medium<br>thickness<br>Vulcanized              |
| RESISTANCE OF<br>COVER TO CUTTING<br><small>Gullotine Test</small> | 1 Good<br>Slight cutting<br>Slight rollback                         | 2 Satisfactory<br>Some cutting<br>Some rollback                     | 3 Poor<br>Severe cutting<br>Some rollback                            | 2 Satisfactory<br>Some cutting,<br>Some rollback |
| UNIFORMITY<br>OF CENTER  | 1 All 12 good   | 1 All 12 good   | 2 1 ball<br>non-uniform  | 1 All good                                       |
| ROUNDNESS  | 1 All good  | 1 All good  | 1 All good   | 1 All good                                       |
| WINDING  | 1 Excellent<br>adhesion<br>Natural rubber<br>thread<br>construction | 1 Excellent<br>adhesion<br>Natural rubber<br>thread<br>construction | 1 Excellent<br>adhesion<br>Rubber tape<br>and thread<br>construction | 2 Poor adhesion<br>Rubber thread<br>construction |
| SEAMS  | 1 Good  | 2 Satisfactory  | 1 Good   | 2 Satisfactory                                   |
| RESISTANCE OF PAINT<br>TO SCRATCHING                               | 1 Excellent   | 1 Excellent   | 1 Excellent  | 1 Excellent                                      |

And keep this in mind: Stylist is the only ball built in four distinct compressions—70, 80, 90, 100. This means that you can custom-fit it to each individual player's power. Are we claiming that Stylist is in a class with the best sellers? No. Stylist is in a class by itself. Stock, display and recommend it. Stylist will sell well.

*Stylist*

LIQUID OR STEEL CENTER

Sold only through professionals in golf shops. Made by Plymouth Golf Ball Co., Plymouth Meeting, Pa.

## Learn About Maintenance

Even if the pro or whomever is responsible for the car does have such expert help nearby, I believe he should learn everything he possibly can about car maintenance. I have found it advantageous to learn how to do most of the minor repair work so that no cars are out of service longer than is absolutely necessary. If the pro has learned his lessons well and anything should go wrong with a car on the course, it can be fixed immediately. Or the member can be given another car without delay because spare cars are available and not out for repair. There is nothing worse than to have a mid-course car failure traced to the pro's negligence or lack of knowledge.

On one unhappy occasion I sent two cars out and they both went dead after six holes. Upon investigating, I found that the electricity had been cut off shortly after the cars had been plugged into the charger and actually hadn't been charged at all. From that experience I have made it a point to use a hydrometer in checking the batteries each morning. Not a single car goes out of the garage without a hydrometer check. I haven't had a battery failure on the course since adopting that policy.

## Check New Batteries

Whenever I get a new set of batteries or new cars, I charge them for about three hours after they have gone 18 holes, continually checking them until they reach a 1250 reading. When they reach that point, they are capable of going as much as 36 holes. In the car room I have a chart on which I enter the number of hours of charging each car requires. This chart shows all important information pertaining to my cars, including the date I acquired them, what work has been done on them, the dates the batteries were purchased and how often they require water.

## Work Is Laid Out

The advantage of an organized schedule like this is that you are assured that all important jobs will be done by your car man or assistant even when you are not there. I have two assistants and a pair of shop boys who are familiar with the up-

keep of our cars. When I am not around, all they have to do is consult the schedule to determine the amount of hours each car has to be charged for the distance that is needed, and what other care the car needs.

In addition to surveillance of battery conditions, a good car maintenance program requires that battery cables be checked frequently to be sure they are firmly fixed on the terminals. A light touch of grease should be applied once a month to the copper resistors so that the switch can move freely across them.

To prevent corrosion, I use Karode Kure on all battery terminals and cables as I install the batteries. A light coat usually is sufficient for the life of the battery.

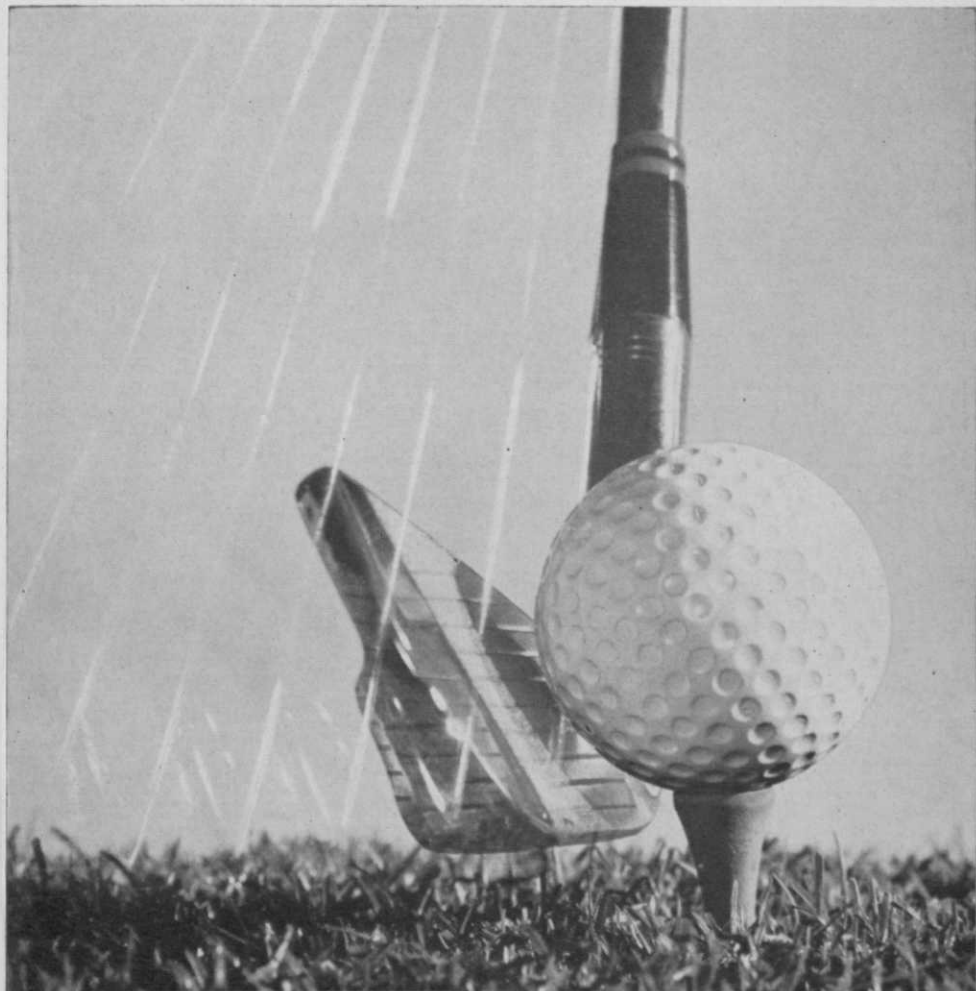
Cars should be greased every six weeks and the tire pressure should be checked at least once every month. We find it convenient to have a compressor for this job, rather than a hand pump. In summertime batteries have to be filled every week while in winter the interval may be extended to about three weeks.

Every time the battery is filled, the car should be washed thoroughly. We also hose off the car as well as the battery every other time it goes out, to keep off acid. We use Cora-Guard once every three months on the battery racks. If you don't maintain a constant fight against acid, it soon will be eating into the racks and everything that comes in contact with it.

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## USGA 16th Girls' Junior

The USGA Girls' Junior Championship is to be held at the Leavenworth (Kans.) CC, Aug. 10-15. Entry applications must reach the USGA office, 40 East 38th St., New York, N.Y. 10016 by July 24. Girls who have not reached their 18th birthday by midnight of August 15, 1964 and who have handicaps not exceeding 36 strokes under the USGA handicap system are eligible for entry. The USGA has no requirement as to club affiliation for Junior golfers competing in USGA tournaments. The field will be limited to 140 players selected from the low handicappers submitting entries.



## How POLYSAR research made sure we'll never run out of golf balls!

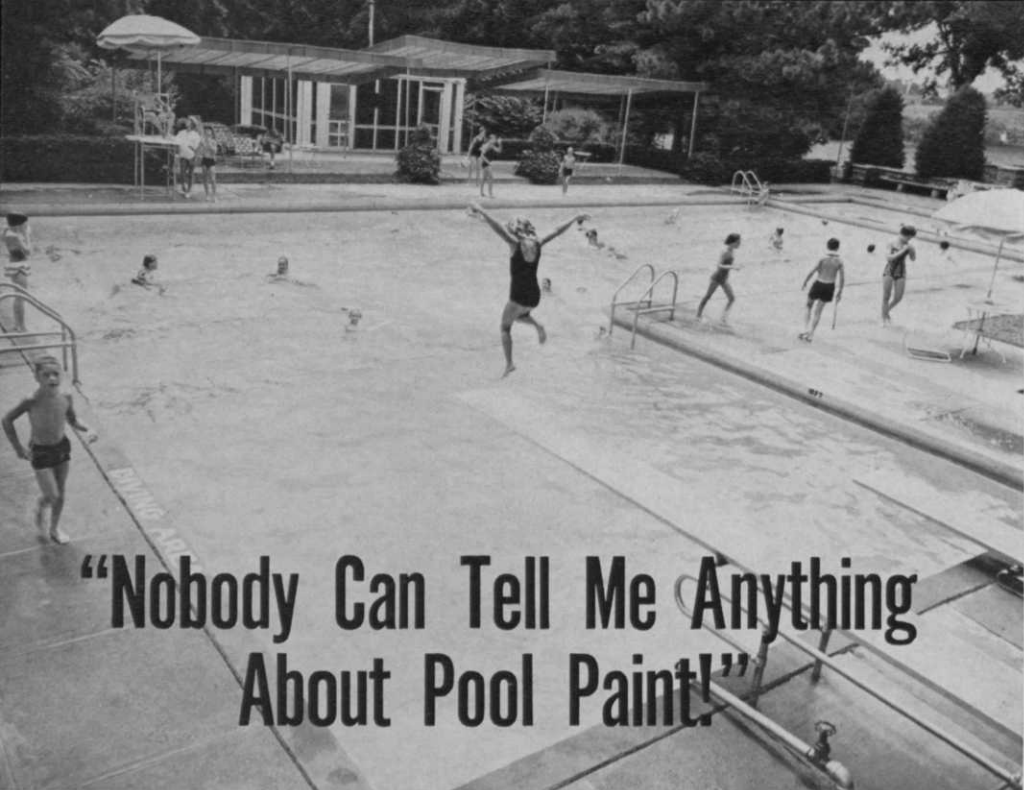
Golf balls are easy to lose and lately they've been getting harder to replace. The reason is that the covers are made of natural balata—a tough kind of rubber found deep in inaccessible jungles. It's been getting harder to reach every year and it's always been difficult to process to consistent standards.

But now POLYSAR research has developed a synthetic balata called TRANS-PIP. So golf ball manufacturers are assured of a steady supply of top-quality synthetic balata at stable prices. All kinds of famous manufacturers are already using it. So no matter how many balls you lose this year—there'll always be more in the store!



one of the world's major sources of rubber

POLYSAR AND TRANS-PIP ARE REGISTERED TRADE MARKS OF POLYMER CORPORATION LIMITED, SARNIA, CANADA.



Inertol Co., Inc.

*A sadder but wiser superintendent finds you can't change chemicals in the middle of a pool*

**"N**obody can tell me anything about pool paint!"

That's just what I told this pool paint salesman. It didn't take long for him to irritate me — no longer than it took for me to see that he knew a lot more than I did. That *always* irritates me.

Even when I don't know much about a subject, (such as pool paint) I like to have a man make me feel I know at least as much about it as he does. I don't like people acting like they could tell me something new.

This fellow was talking about how to get the surface of the pool ready for painting, when to paint, and all about different types of paint, etc.

That stuff about types of paint really brought out my best sneer. I've never heard such silly stuff. He told me I could change from one brand of paint to

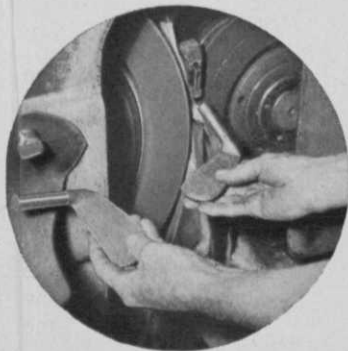
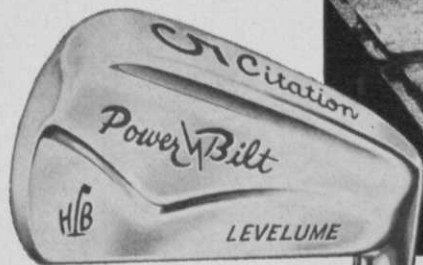
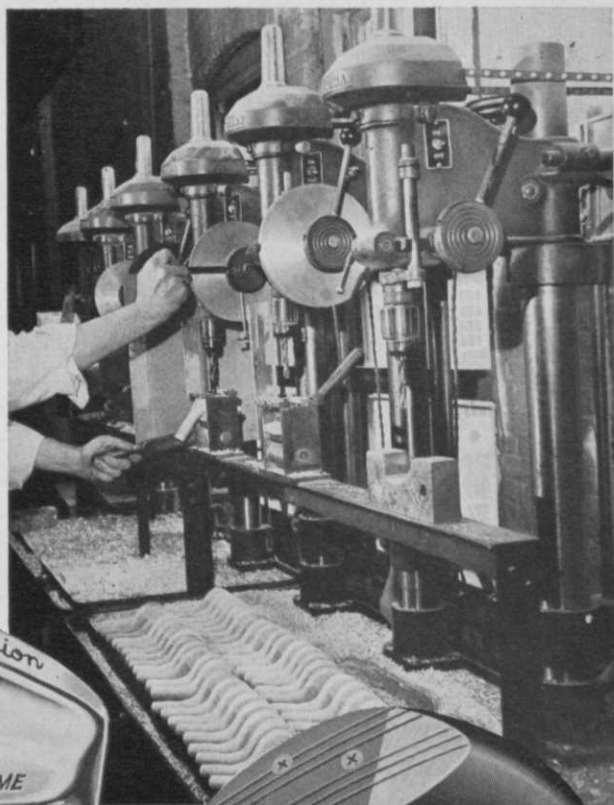
another, but the type had to stay the same. You know, rubber over rubber, epoxy over epoxy, vinyl over vinyl. He said I would have to use the same paint type that is now on the pool or I'd court trouble.

That, of course, was a challenge. Nobody can challenge me and find me backing away. I asked him if he knew what type was on my pool. He told me it was a chlorinated rubber-base type — a very good one, too. I asked him if he made chlorinated rubber-base paint. He said his company made all types.

I asked him what other types. When he came to epoxy, I said: "That's it! That's what I want." *Everybody* knows how wonderful epoxy is! On TV you watch them stick a truck fast to a crane with a drop of epoxy. That's the stuff I want!



**Power-Bilts**  
are  
*Engineered*  
**To Look Right,**  
**Feel Right**  
and  
**Perform Right!**



*Sold only by  
Golf Professionals*

Synchronizing weights in wood heads and grinding the hosel of iron clubs illustrated here are just two of hundreds of precision steps in the manufacture of engineered Power-Bilts. The sound engineering principles from which Master-Matched Power-Bilts are made result in clubs of uniform excellence, handsome appearance and superb playability. Your members deserve the best and your best recommendation is Power-Bilts.

**HILLERICH & BRADSBY CO., Louisville, Ky.**

*Master-Matched*  
**POWER-BILT**  
Golf Clubs



I wanted epoxy. I got epoxy! What made me madder than a hornet at that know-it-all salesman was that he was right! Epoxy over the rubber type did what he said it would! He said that paints are chemicals and changing types of rugged swimming pool paints was like mixing the wrong chemicals together.

My pool looked like a tattered battle flag!

Naturally, I couldn't suffer the humiliation of calling him in again. Something would have burst inside of me if he'd said — or ever thought — "What did I tell you?"

My problem now was to get a reasonable, friendly paint man in. Someone with a little understanding who could bring the pool back to where it was when it was painted with the rubber-type paint. Looking at the pool, I knew I needed a miracle.

And I found it — or rather it found me. This mousy, little guy stopped in as I was working around the putting clock. He was sympathetic and cringed like no one ever cringed as I glared at him in telling my story about the wiseacre salesman. I began to feel better fast. He ran his hand gently over the pool, broke off a few chunks of loose paint and sniffed them. He looked up at me and told me with righteous indignation that I had every right to feel outraged!

I asked him if he could fix up the pool. He told me he could — without question. It would look just as good as it did before. I cleared my throat and asked him warily (*can you blame me?*) what type of paint he was going to use.

I wasn't going to prompt him, but I knew I'd be relieved if he said the same type that's on the top now — epoxy. But he didn't.

I asked him how about this type compatibility business. He told me I was too smart to be fooled by that line. Sure, with ordinary paints you had to use the same type for repainting as you had on the pool.

But his company was years ahead of the rest of the industry. He had a paint that was the result of scientific testing in outer space. It was so good it would go over any type of paint. He didn't care what was on the pool now.

I found out why he didn't care when I tried to locate him after his miracle coating gave me insomnia! Of course, he couldn't be found. All night long I could hear chunks of it clunking to the bottom of the pool!

That insomnia did something for me though. It opened my eyes. It put me in the mood to listen, too. It's a sign of bigness, of character, to admit you've been wrong. I called in that know-it-all salesman.

Well, he wasn't really a know-it-all. You know how you get worked up and say things that you don't really mean. This fellow was a nice guy when you got to know him. He was genuinely sorry when he told me the only thing I could do was sandblast and make a fresh start.

I took his advice and brought his rubber-base paint. After all it had done a fine job before. Now I have a pool that lets people know I do things right!

What type of paint will I use when I repaint? There won't be any type-changing again — and no miracles! I know pool paint now. I should. I paid enough for my lessons!

Kenneth Schiller  
Inertol Co., Inc., Newark, N. J.