

**CLUB TAX BOOK**

**Table Of Contents**

How to Use Club Tax Book

**CHAPTER 1:  
Tax Law Applicable To Clubs**

**Internal Revenue Code**

Internal Revenue Code Section 118  
Internal Revenue Code Section 277  
Internal Revenue Code Section 456  
Internal Revenue Code Section 501(c)(4)  
Internal Revenue Code Section 501(c)(7)  
Internal Revenue Code Section 511  
Internal Revenue Code Section 512  
Internal Revenue Code Section 6417

**Internal Revenue Regulation**

Internal Revenue Regulation 1.118-1  
Internal Revenue Regulation 1.337(d)-4  
Internal Revenue Regulation 1.501(c)(7)-1  
Internal Revenue Regulation 1.511-1  
Internal Revenue Regulation 1.511-2  
Internal Revenue Regulation 1.511-3  
Internal Revenue Regulation 1.511-4  
Internal Revenue Regulation 1.512(a)-1  
Internal Revenue Regulation 1.512(a)-6  
Internal Revenue Regulation 1.512(b)-1  
Internal Revenue Regulation 1.512(c)-1  
Internal Revenue Regulation 1.513-1

**Internal Revenue Regulation  
Obsolete**

Internal Revenue Regulation 1.277-1 Obsolete

**Proposed Internal Revenue Regulation  
Explained**

Proposed Internal Revenue Regulation 1.512 & 1.513  
UBTI Separately Computed For Each Trade  
Or Business; Explained (04/24/2020)  
Proposed Internal Revenue Regulation 1.6417  
Elective Payment Of Applicable Credits;  
Explained (06/14/2023)

**Proposed Internal Revenue Regulation  
Withdrawn**

Internal Revenue Regulation 1.512 Proposed And  
Withdrawn (05/12/1971)

**Final Internal Revenue Regulation  
Explained**

Final Internal Revenue Regulation 1.512 & 1.513  
UBTI Separately Computed For Each Trade  
Or Business; Explained (11/13/2020)

**Senate Reports**

Senate Report No. 94-1318; Tax Treatment Of Social  
Clubs And Other Membership Organizations  
(09/28/1976)

**CHAPTER 2:  
Club Tax Issues**

**Abandoned Property**

Abandoned Property; Escheats Law  
Abandoned Property; Escheats Law: 30-Year Loan

**Accumulated Earnings Tax (Section 531)**

Accumulated Earnings Tax (Section 531); Does Not  
Apply To 501(c)(7)

**ADA**

ADA; Accommodations To Disabled Golfers  
ADA; Accommodations To Disabled Golfers; Who  
Pays For Personal Preferences?  
ADA; Private Clubs; A Primer on Golf Access And  
Inclusion  
ADA; Private Clubs Exempt; 8 Factors; Including  
Nonmember Use And Advertising For  
Members  
ADA; Private Clubs Exempt; Lobel V. Woodland  
Golf Club Of Auburndale; Takeaways

**Advertising**

Advertising; 501(c)(7) Status Revoked  
Advertising; For Members; ADA; Affect On Private  
Club Exemption  
Advertising; For Nonmembers; ADA; Affect On  
Private Club Exemption  
Advertising; Checklist; 501(c)(7)  
Advertising; Events Open To General Public  
Advertising; Expenses; Readership  
Advertising; For New Members  
Advertising; For New Members; ADA Issues  
Advertising; For New Members; Legal Perspective  
Advertising; Income; Magazines And Newsletters  
Advertising; Income; Nonmember Solicitations  
Advertising; Internet Search Engines  
Advertising; Nonmember Solicitations  
Advertising; Question Is Privacy  
Advertising; To Nonmembers

**Allowances**

Allowances; Accountable Vs. Non-Accountable Plan

**Alternative Minimum Tax**

Alternative Minimum Tax; 277 Club  
 Alternative Minimum Tax; 277 Club Example  
 Alternative Minimum Tax; 501(c)(7) Club & FICA  
 Tip Credit  
 Alternative Minimum Tax; Small Corporations  
 Exempt

**Artwork**

Artwork; Sale Of Valuable Painting

**Automobiles**

Automobiles; Club Policies

**Awards**

Awards; Achievement Clarifications  
 Awards; Exceptional Productivity  
 Awards; Length-Of-Service  
 Awards; Safety Achievement

**Barter**

Barter Transactions  
 Barter Transactions; Free Golfing Privileges  
 Barter Transactions; Free Golfing Privileges; Back  
 Pay  
 Barter Transactions; Ranger Services For Golf  
 Privileges

**Building Lots**

Building Lots; Use In Club Operations

**Caddies**

Caddies; Employment Classification Issues  
 Caddies; Expenses Of Independent Contractors  
 Caddies; Payment Method  
 Caddies; Payroll Taxes  
 Caddies; The Garden City Golf Club; What Not To  
 Do  
 Caddies; Worker's Compensation

**Capital Assessment**

**Capital Assessment Vs. Capital Contribution;  
 §501(c)(7); RP 71-17**  
**Capital Assessment; §277; Investment Motive;  
 Not Found; Stand-Alone Club**  
**Capital Assessment; §277; Law**  
**Capital Assessment; §277; Taxable; Failure To  
 Designate; The Edison Club**  
**Capital Assessment; §277; Taxable; No  
 Investment Motive; POA; New Member**  
**Capital Assessment; §277; Taxable; Oakland  
 Hills CC**  
**Capital Assessment; §277; Taxable; United  
 Grocers**  
**Capital Assessment; §277; Taxable; Washington  
 Athletic Club**

**Capital Contribution**

**Capital Contribution Vs. Capital Assessment;  
 §501(c)(7); RP 71-17**  
**Capital Contribution; §277; Article**  
**Capital Contribution; §277; Investment Motive;  
 Found; POA**  
**Capital Contribution; §277; Investment Motive;  
 Found; Refundable Value Increased**  
**Capital Contribution; §277; Law**  
**Capital Contribution; §277; Non-Taxable; Board  
 Of Trade**  
**Capital Contribution; §277; Non-Taxable; Lake  
 Forest, Inc.**  
**Capital Contribution; §277; Non-Taxable; Lake  
 Petersburg Association**  
**Capital Contribution; §277; Non-Taxable;  
 Membership Value Increased**  
**Capital Contribution; §277; Non-Taxable;  
 Minnequa University Club**  
**Capital Contribution; §277; Non-Taxable; POA**  
**Capital Contribution; §277; Non-Taxable; POA;  
 Investment Motive Required**  
**Capital Contribution; §277; Non-Taxable; POA;  
 RR 74-563**  
**Capital Contribution; §277; Non-Taxable; POA;  
 RR 75-370**  
**Capital Contribution; §277; Non-Taxable; POA;  
 RR 75-371**

**Casualty Loss**

Casualty Loss Restoration; Capital Expenditures

**Catering**

Catering; Nontraditional Income  
 Catering; Off Premises

**Change Year End**

Change Year End

**Charitable Set Aside**

Charitable Set Aside; Fund Raiser  
 Charitable Set Aside; Gift Of Stock  
 Charitable Set Aside; Interest Income  
 Charitable Set Aside; Proposed & Withdrawn  
 Regulations  
 Charitable Set Aside; Reduces Taxable Income

**Charity**

Charity; Agency Relationship Required  
 Charity; Auctions; Disclosures  
 Charity; Balls  
 Charity; Certificates; Quid Pro Quo Disclosures  
 Charity; Certificates; Tax Deductions  
 Charity; Club Collecting On Behalf Of; Agency  
 Relationship  
 Charity; Clubhouse; Facade

Charity; Clubhouse; Historic Preservation Moved  
 Charity; Conservation Easement; Exclusive Test  
 Charity; Conservation Easement; Golf Course Value  
 Charity; Conservation Easement; Qualifies For  
 Reinvestment  
 Charity; Conservation Easement; Real Estate Tax  
 Savings  
 Charity; Donations; State Mandated From Bingo  
 Proceeds  
 Charity; Golf/Tennis Tournament  
 Charity; Golf Tournament; Who Pays?  
 Charity; Lease Of Equipment For Golf Course  
 Charity; Member Directing Club To Make Payment  
 On Member's Behalf  
 Charity; Member Vs. Nonmember; Charity Board  
 Member  
 Charity; Restoring Club's Historic Building

**Charity; Club Scholarship Programs**

Charity; Club Scholarship Programs  
 Charity; Club Scholarship Programs; Private  
 Foundations  
 Charity; Club Scholarship Programs; Private  
 Foundations; % Test Failed  
 Charity; Club Scholarship Programs; Related Public  
 501(c)(3)

**Charity; Preservation Of Building**

Charity; Preservation Of Building; Historical Or  
 Architectural Significance  
 Charity; Preservation Of Building; Sales With  
 Restrictive Covenants  
 Charity; Preservation Of Building; Significant Public  
 Access Necessary  
 Charity; Preservation Of Building; What Not To Do

**Charity; Setting Up 501(c)(3)**

Charity; Setting Up 501(c)(3); Article; Employer -  
 Related Tax-Exempt Scholarship Funds  
 Charity; Setting Up 501(c)(3); Club Scholarship  
 Programs; % Test Failed  
 Charity; Setting Up 501(c)(3); For Club Employer -  
 Related Educational Grants  
 Charity; Setting Up 501(c)(3); Employer-Related  
 Scholarship Awards Not Taxable  
 Charity; Setting Up 501(c)(3); Funding Club Activity  
 and Amenity  
 Charity; Setting Up 501(c)(3); Funneled Millions To  
 Eating Clubs To Pay For Social Facilities

**Checklists**

Checklists; 2018 Tax Law Changes  
 Checklists; 501(c)(7); Advertising  
 Checklists; 501(c)(7); Disposition Of Club Asset  
 Checklists; 501(c)(7); FIN 48  
 Checklists; 501(c)(7); Form 990; Mistakes

Checklists; 501(c)(7); Form 1024; Preparation For  
 Tax-Exempt Status  
 Checklists; 501(c)(7); IRS Audit Preparation  
 Checklists; 501(c)(7); Nontraditional Income  
 Checklists; 501(c)(7); Privacy; Tax Related  
 Checklists; 501(c)(7); Recording Of Income For Tax  
 Purposes  
 Checklists; 501(c)(7); Revenue Procedure 71-17  
 Checklists; 501(c)(7); Section 277; Taxable  
 Comparison  
 Checklists; 501(c)(7); Tax Issues Found In  
 Operations  
 Checklists; 501(c)(7); Web Site  
 Checklists; Audit Committee Activity  
 Checklists; Board Tax Resolutions  
 Checklists; Club Executive; Year End Compensation  
 Planning  
 Checklists; Employee Vs. Independent Contractor  
 Checklists; Exempt Status; Times To Be 501(c)(7)  
 Checklists; Growing Your Club  
 Checklists; Member Vs. Nonmember Decision  
 Making  
 Checklists; Tipping Policy; Bag Staff  
 Checklists; Tipping Policy; "Voluntary Gratuity" Vs.  
 "Mandatory Service Charge; Wage & Hour  
 Checklists; Year End Reporting Requirement

**Club Related Associations & Newsletters**

Club Related Associations & Newsletters

**Corporate Checks**

Corporate Checks; 501(c)(7)  
 Corporate Checks; Bad Facts = Nonmember Income  
 Corporate Checks; For Dues; Tax Free Fringe Benefit

**Corporate Contributions**

Corporate Contribution To 501(c)(7) Club

**Corporate Members**

Corporate Members; 277 Taxable Clubs  
 Corporate Members; 501(c)(7)  
 Corporate Members; Living Trusts  
 Corporate Members; LLC's; Single Member

**Corporate Sponsored Members**

Corporate Sponsored Members

**COVID-19**

COVID-19; Employee Retention Credit; Explained  
 COVID-19; Employee Retention Credit; Include In  
 Gross Income Vs. Reduce Payroll Expense  
 COVID-19; Employee Retention Credit; Reduce  
 Payroll Expenses

**Credit Cards**

Credit Cards; Checkout Fee Now Allowed In Some States  
 Credit Cards; Nonmembers; General Public  
 Credit Cards; Nonmembers; Nonmember Income  
 Credit Cards; Paying Vendors; Rebate Member Related?  
 Credit Cards; Surcharge Added  
 Credit Cards; Used For Dues

**De Minimis**

De Minimis; Defined  
 De Minimis; Example

**Debt Cancellation**

Debt Cancellation; Another Analysis  
 Debt Cancellation; Bankrupt Club  
 Debt Cancellation; Deadbeats  
 Debt Cancellation; Insolvent But Not Bankrupt Club  
 Debt Cancellation; Not Insolvent Club

**Deferred Compensation; 457**

See Chapter 4  
 Deferred Compensation; 457; 501(c)(7) Clubs

**Dependent Care**

Dependent Care; Provider ID and Certification

**Depreciation**

Depreciation; 15 Year Improvements  
 Depreciation; Allowed Or Allowable; 501(c)(7)  
 Depreciation; Allowed Or Allowable For Former 501(c)(7)  
 Depreciation; A M T Life Election  
 Depreciation; Bunkers  
 Depreciation; Cost Segregation  
 Depreciation; Cost Segregation Study  
 Depreciation; Deduct Vs. Capitalize & Depreciate  
 Depreciation; Fairways  
 Depreciation; Golf Course Items Expected Life Cycle  
 Depreciation; Greens; Modern  
 Depreciation; Greens; "Push-Up"  
 Depreciation; Greens & Tees  
 Depreciation; Greens & Tees; Design Fees  
 Depreciation; Landscaping; Adjacent To Buildings  
 Depreciation; Lives  
 Depreciation; Marina's  
 Depreciation; Redesigning Course  
 Depreciation; Restaurant Equipment  
 Depreciation; Roughs  
 Depreciation; Smallwares; China, Glassware, Etc.; Start-up Vs. Replacements  
 Depreciation; Underground Watering System

**Developer**

Developer; Cost Allocations

Developer; Cost Allocations; No Retention Of Ownership Rights  
 Developer; Cost Allocations; Retention Of Ownership Rights  
 Developer; Donates Club To Charity  
 Developer; Funding Cash Operating Deficit Spending  
 Developer; Settlement Proceeds  
 Developer; Settlement Proceeds; Construction Defects

**Disability**

Disability; Disabled Access Tax Credit  
 Disability; Single Rider Golf Cart; Tax Credit

**Disaster Relief**

Disaster Relief; 2017 "Employee Retention Tax Credit"  
 Disaster Relief; Employers Helping Employees  
 Disaster Relief; Fund; Club Acting As Facilitator

**Disclosure Requirements**

Disclosure Requirements; Form 990  
 Disclosure Requirements; Form 990; Contributor Names  
 Disclosure Requirements; Form 990; Executive Compensation  
 Disclosure Requirements; Form 990; GM Compensation  
 Disclosure Requirements; Form 990; Five Highest Compensated

**Discounts To Club Stockholders**

Discounts To Club Stockholders; Taxable Dividends

**Discrimination**

Discrimination

**Disposition**

Disposition; 99-Year Lease Qualified Reinvestment  
 Disposition; 501(c)(7); Destruction, Theft, Seizure, Requisition, Condemnation  
 Disposition; 501(c)(7); Examples Of "Used Directly"  
 Disposition; 501(c)(7); Gain Calculation  
 Disposition; 501(c)(7) Non Recognition Of Gain; Proposed & Withdrawn Regulations  
 Disposition; Building Lots  
 Disposition; Club Asset; Checklist; 501(c)(7)  
 Disposition; Concepts Illustrated  
 Disposition; Conservation Easement  
 Disposition; Conservation Easement; Proceeds Reinvested  
 Disposition; Diminished Use  
 Disposition; Easement  
 Disposition; Final Sale In Dissolving 501(c)(7) Club  
 Disposition; Homesites  
 Disposition; Land Not Used For Club Purposes

Disposition; Land Not Used Properly After Purchase  
 Disposition; Leasehold Property  
 Disposition; Like-Kind Exchange  
 Disposition; Option Granted  
 Disposition; Painting  
 Disposition; Prior Debt Payoff Not Reinvestment  
 Disposition; Prior Debt Qualified Reinvestment If Timely  
 Disposition; Self-Constructed Asset; Labor  
 Disposition; Statement  
 Disposition; Subdividing Land To Sell  
 Disposition; Timber Sales  
 Disposition; Time To Replace  
 Disposition; Type Of Property For Replacement  
 Disposition; Unwanted Land Had To Be Purchased  
 Disposition; Used For Employees; Sod Farm; Buffer Zone  
 Disposition; View  
 Disposition; Water Basin  
 Disposition; What Not To Do  
 Disposition; When Gain Reported?

**Dividend Received Deduction**

Dividend Received Deduction

**Document Retention**

Document Retention And Destruction Policy

**Dues Billings**

Dues Billings; Disclosure  
 Dues Billings; Disclosure; Form 990; Part V  
 Dues Billings; Disclosure; Fund-Raising Events  
 Dues Billings; Disclosure; Nondeductible Contributions  
 Dues Billings; Disclosure; Penalty For Failure To Comply  
 Dues Billings; Disclosure; Statement Alternatives  
 Dues Billings; Is This A Solicitation Of Contributions  
 Dues Billings; Memo Billing

**Dues Collected By POA**

Dues Collected By POA

**DuPont Imprelis Settlement**

DuPont Imprelis Settlement; Involuntary Conversion

**Educational Scholarship Foundation**

Educational Scholarship Foundation; Club Employees

**Electric Vehicle Charging Stations**

Electric Vehicle Charging Stations; Nontraditional Activity?  
 Electric Vehicle Charging Stations; Tax Credit

**Electronic Media**

Electronic Media; Tax Rulings Specific To?

**E-Mails**

E-Mails; Footnote Suggested

**Employee Leasing**

Employee Leasing; 457 Plans  
 Employee Leasing; FICA Tip Credit; Who Gets It?  
 Employee Leasing; PEO's; Form 990 Errors Causing IRS Audits

**Energy Tax Credits & Deductions**

See Chapter 8 For Details

**Equity Club**

Equity Club; Defined  
 Equity Club; Member Rights  
 Equity Club; Refundable Or Non Refundable

**Exempt Status**

Exempt Status; 337 Gain Avoided  
 Exempt Status; 337 Gain; Discussed  
 Exempt Status; 337 Tax Upon Obtaining  
 Exempt Status; Administer & Enforce Covenants  
 Exempt Status; Administer & Enforce Covenants; Loss Of Tax Status  
 Exempt Status; Copy Of 501(c)(7) Application Request  
 Exempt Status; Developer Controlled  
 Exempt Status; Effective Date  
 Exempt Status; Effective Date; Elimination Of Confusion  
 Exempt Status; Failure To Be Member Controlled  
 Exempt Status; Fire, Security & Trash Collection  
 Exempt Status; Homeowners Association  
 Exempt Status; IRS Disclosure; Letters  
 Exempt Status; Loss Of Exemption; Corporate Members  
 Exempt Status; Loss Of Exemption; Recordkeeping Failure  
 Exempt Status; Loss Of Exemption Due To Activities  
 Exempt Status; Maintaining Residential Streets  
 Exempt Status; Poor Economic Conditions  
 Exempt Status; Self Termination  
 Exempt Status; Terminating Or Merging  
 Exempt Status; Times To Be 501(c)(7); Checklist  
 Exempt Status; Trap Shooting Club  
 Exempt Status; Void Of Commingling  
 Exempt Status; Voluntary Surrender; NFL Comparison  
 Exempt Status; Voluntary Surrender - Reorganization  
 Exempt Status; What To Consider  
 Exempt Status; Why Revoked

**Exempt Status; Revocation**

Exempt Status; Revocation; Delinquent Form 1120 Required  
 Exempt Status; Revocation; Depreciation  
 Exempt Status; Revocation; Nonmember Loss Carryovers; Not Allowed  
 Exempt Status; Revocation; Retroactive; 1<sup>st</sup> Day Of Earliest Open Year  
 Exempt Status; Revocation; Retroactive; Potential Tax Issues  
 Exempt Status; Revocation; Tax Consequences

**Expense Allocation**

Expense Allocation; 2018 Changes Interpreted  
 Expense Allocation; Acceptable Methods  
 Expense Allocation; AICPA Comments To IRS  
 Expense Allocation; Cost Of Goods Sold; Labor  
 Expense Allocation; COVID-19; Employee Retention Credit; Reduce Payroll Expenses  
 Expense Allocation; Golf Rounds  
 Expense Allocation; Gross To Gross  
 Expense Allocation; IRS Examples  
 Expense Allocation; IRS Method Based Upon 24 Hrs  
 Expense Allocation; "Reasonable" To Be Modified?  
 Expense Allocation; Section 277 Club

**Expense Allowances**

Expense Allowances

**Expenses Disallowed**

Expenses Disallowed; 2018 AICPA Request For Guidance  
 Expenses Disallowed; Meals; Employer-Provided; AICPA Questions  
 Expenses Disallowed; Recreational And Social Activities; Employer-Hosted; AICPA Questions  
 Expenses Disallowed; Snacks; Employer-Provided; AICPA Questions

**Fair Labor Standards Act**

Fair Labor Standards Act; Checklist

**Fee**

Fee; Bringing In New Member  
 Fee; Bringing In New Member; Not Inurement  
 Fee; Bringing In New Member; Services

**F I C A Tip Credit**

F I C A Tip Credit  
 F I C A Tip Credit; AMT Reduced  
 F I C A Tip Credit; Professional Employer Organization (PEO); Who Gets It?  
 F I C A Tip Credit; Unreported Tips

**FIN 48 (Replaced By: ASC Subtopic 740-10)**

FIN 48; Checklist; 501(c)(7)  
 FIN 48; Form 990; IRS Disclosure  
**FIN 48; Replaced; ASC Subtopic 740-10; Routine Business Transactions**

**Foreign Employees**

Foreign Employees; H-2B; Employment Certification Costs  
 Foreign Employees; H-2B; Job-Related Tools & Equipment  
 Foreign Employees; H-2B; Meals  
 Foreign Employees; H-2B; Permitted Deductions From Pay  
 Foreign Employees; H-2B; Prohibited Deductions From Pay  
 Foreign Employees; H-2B; Temporary Work Visa Program  
 Foreign Employees; H-2B; Travel To/From Destination  
 Foreign Employees; H-2B; Visa & Other Related Fees

**Foreign Member**

Foreign Member; Reduced Withholding; Increased To 15%  
 Foreign Member; Withholding Required

**Form 990**

Form 990  
 Form 990; \$50,000 Penalty For Failure To File  
 Form 990; Application Pending For 501(c)(7) Status  
 Form 990; Club Asset Sale; Electing To Defer Gain  
 Form 990; Club Membership Dues Income Reporting  
 Form 990; Conflict Of Interest Policy  
 Form 990; Disclosure Of GM Compensation  
 Form 990; Employees Paid By Management Company; Schedule O Reporting  
 Form 990; Failures; Public Use Gross Receipts  
 Form 990; Failures; Solicitation Statement  
 Form 990; Part VI; Governance. Management & Disclosure  
 Form 990; Penalty Regime Revision Coming  
 Form 990; PEO's; Causing IRS Audits  
 Form 990; Publicly Disclosed On IRS Website And On [www.GuideStar.org](http://www.GuideStar.org)  
 Form 990; Sample  
 Form 990; Volunteers; # Listed On Line 6

**Form 990-T**

Form 990-T; Capital Losses; Forgo Carryback?  
 Form 990-T; Fuel Tax Credit Addback  
 Form 990-T; Investment Income Expenses  
 Form 990-T; Negative Deduction; Nonmember Loss Limitations

Form 990-T; Nonmember Loss Carryovers; Not Allowed  
Form 990-T; Return

**Form 1024**

Form 1024; Preparation; Checklist; 501(c)(7)

**Form 1099-B**

Form 1099-B  
Form 1099-B; Must Now Report Tax Basis  
Form 1099-B; What Is Included In Basis?

**Form 1099-MISC**

Form 1099-MISC  
Form 1099-MISC; \$600 Or More  
Form 1099-MISC; Avoid Private Inurement  
Form 1099-MISC; Box 3 Or Box 7?  
Form 1099-MISC; Golf Tournament Prizes  
Form 1099-MISC; Penalty For Not Filing  
Form 1099-MISC; Pro Shop Merchandise Sales  
Form 1099-MISC; Reduction Of Dues; Reportable  
Form 1099-MISC; Services Rendered; Avoid Private Inurement  
Form 1099-MISC; Vs. W-2G For Winnings  
Form 1099-MISC; Who Receives

**Form 1099-NEC**

Form 1099-NEC; Accountant Payments  
Form 1099-NEC; Attorney Payments  
Form 1099-NEC; Corporate (Including LLC) Payments  
Form 1099-NEC; Member Referral Payments  
Form 1099-NEC; New For 2020 Payments  
Form 1099-NEC; Nonemployee Payments

**Form 3949-A**

Form 3949-A; Theft; Fraud; Embezzlement

**Form W-2**

Form W-2  
Form W-2; Employer-Sponsored Health Coverage  
Form W-2; Moving Expenses; 2017 And Before  
Form W-2; Moving Expenses; 2018-2025  
Form W-2; Supplemental Wage (Bonus) Withholding

**Form W-9**

Form W-9  
Form W-9; Request For Identification Number

**Form W-11**

Form W-11  
Form W-11; Hiring Incentives To Restore Employment (HIRE) Act Employee Affidavit

**Founder Member**

Founder Member; Contribution Deemed Capital  
Founder Member; Free Dues; Inurement & 501(c)(7)

**Free Dues**

Free Dues; Free Golf; Free Anything; Taxable

**Free Membership**

Free Membership; Retired Employee

**Fringe Benefit  
(see also Chapter 4)**

Fringe Benefit  
Fringe Benefit; Cell Phones  
Fringe Benefit; Dependent Care  
Fringe Benefit; Transportation Expenses; 2018 And Thereafter  
Fringe Benefit; Use Of Club Facilities

**Fuel Tax Credit**

Fuel Tax Credit  
Fuel Tax Credit; Clear Diesel  
Fuel Tax Credit; State Tax Credit

**Gaming**

Gaming  
Gaming; Bingo Proceeds To Charity  
Gaming; IRS Examination Guidelines  
Gaming; Member Raffle  
Gaming; Response To IRS Audit Checksheets  
Gaming; W-2G Requirements

**Gaming; 501(c)(7)**

Gaming; 501(c)(7); Bingo  
Gaming; 501(c)(7); Bona Fide Guests Defined  
Gaming; 501(c)(7); Defined  
Gaming; 501(c)(7); Gambling By Clubs  
Gaming; 501(c)(7); Nonmember Gross Receipts  
Gaming; 501(c)(7); Publication 3079  
Gaming; 501(c)(7); Wagers; Excise Tax; No  
Gaming; 501(c)(7); Wagers; Excise Tax; Rate  
Gaming; 501(c)(7); Wagers; Excise Tax; Yes

**Gasoline Sales To Members**

Gasoline Sales To Members

**General Public**

General Public; Open To

**Gift Cards**

Gift Cards  
Gift Cards; Equivalent To Cash

**Gift Certificates**

Gift Certificates; Escheat Laws

**Gifts To Club**

Gifts To Club; \$18,000 Exempt  
 Gifts To Club; Appreciated Stock  
 Gifts To Club; Club Deemed A Single Entity  
 Gifts To Club; Crowdfunding  
 Gifts To Club; Deemed Gifts To Members  
 Gifts To Club; IRS Guidance Confusing  
 Gifts To Club; Membership  
 Gifts To Club; Natural Disaster Relief  
 Gifts To Club; Revenue Ruling 71-443; Historical Info

**Golf And Tennis Pros**

Golf And Tennis Pros; Employees Of Clubs

**Golf Associations**

Golf Associations; Men's And Women's

**Golf Car**

Golf Car; Disabled Access Credit  
 Golf Car; Electric Vehicle Credit

**Golf Facilities**

Golf Facilities; 501(c)(3)'s  
 Golf Facilities; 501(c)(3)'s; Golf As A Life Skill

**Golf Pro**

Golf Pro; Assistants Teaching; Overtime  
 Golf Pro; Assistants Volunteer Time  
 Golf Pro; Assistants Working Shop And Giving Lessons  
 Golf Pro; Contractor Vs. Employee  
 Golf Pro; Golf Shop  
 Golf Pro; Golf Shop; Contrary Position  
 Golf Pro; Independent Contractor  
 Golf Pro; PGA Of America Wage & Hour Manual

**Golf Tournaments**

Golf Tournaments; Permanent Improvements  
 Golf Tournaments; Temporary Improvements

**Grants**

Grants; Disaster Relief Funds For Employees  
 Grants; Government  
 Grants; Water Conversation

**Greens**

Greens; Maintenance

**Guest**

Guest; Unaccompanied; Member Income

**Guest Cards**

Guest Cards; UBIT

**GuideStar.org**

GuideStar.org  
 GuideStar.org Or IRS Website

**HIRE Act**

HIRE Act; Form W-11

**Holiday Fund**

Holiday Fund  
 Holiday Fund; Federal Withholding

**Home Owner**

Home Owner; Automatic Membership

**Honorary Member**

Honorary Member; Free Dues

**Housing**

Housing; Convenience Of Employer  
 Housing; Convenience Of Employer; On Premises

**Initiation Fee**

Initiation Fee; Amortization; AICPA Guidance  
 Initiation Fee; Amortization; SEC Guidance  
 Initiation Fee; IRS Guidance

**Installment Options**

Installment Options; Member's Investment Interest Expense  
 Installment Options; To Join

**Insurance**

Insurance; Business Interruption  
 Insurance; Stock Received From Demutualization

**Interest Charge Loans From Members**

Interest Charge Loans From Members

**Interest Free Loans**

Interest Free Loans  
 Interest Free Loans; 30-Year Deposits  
 Interest Free Loans; Non-Equity Members  
 Interest Free Loans; Refundable Membership Initiation Deposits

**Interest Income**

Interest Income; 277 Clubs  
 Interest Income; 277 Clubs; IRS Position  
 Interest Income; Bond Premium Amortization  
 Interest Income; Capital Improvement Account  
 Interest Income; Excess Amount Determined  
 Interest Income; Installment Payments  
 Interest Income; Member Delinquent Accounts  
 Interest Income; Municipal Bond Interest  
 Interest Income; Offsetting Deductions  
 Interest Income; State Obligations Avoid Tax



Interest Income; Taxable  
Interest Income; Taxable; Plus Penalties If Not Reported

**Interest Set Aside**

Interest Set Aside; If Not Charitable, U B I T

**Internet**

Internet; Tax Rulings Specific To?  
Internet; World Wide Web

**Inurement**

Inurement; Discounted Dues For 501(c)(7) Shareholders  
Inurement; Fee; Bringing In New Member; Form 1099-MISC  
Inurement; IRS Examination Guidelines  
Inurement; Prohibition By 501(c)(7)'s  
Inurement; Refund Of Dues Previously Paid  
Inurement; Revenue Procedure 71-17; Relevance

**Investment Income**

Investment Income; 277 Taxable; Capital Losses  
Investment Income; 501(c)(7); Capital Losses  
Investment Income; 501(c)(7) Exceeding 15%/35% Limit

**Investment Income; Bond; Article; Tax Treatment**

**Investment Income; Bond; Proceed Types**

**Investment Income; Bond; Who Issues**

**Investment Income; Bonds; Buy Between Coupon Payments**

**Investment Income; Bonds; Discounted; Accretion Calculation**

**Investment Income; Bonds; Discounted; Capital Gain/Loss Calculation**

**Investment Income; Bonds; Discounted; De Minimis**

**Investment Income; Bonds; Discounted; OID**

**Investment Income; Bonds; Discounted; Secondary Market**

**Investment Income; Bonds; Face Value; Par**

**Investment Income; Bonds; Premium Paid**

**Investment Income; Bonds; Premium Paid; Amortization Calculation**

**Investment Income; Bonds; Premium Paid; Capital Gain/Loss Calculation**

Investment Income; Carbon Dioxide Offset Credits  
Investment Income; Eliminating Capital Losses; Amortize Bond Premiums

**Investment Tax Credit**

Investment Tax Credit; Allocation Required

**IRA's Direct Contribution**

IRA's Direct Contribution

**IRS**

IRS; 501(c)(7) Audit Checksheets And Instructions  
IRS; 501(c)(7); Private Letter Ruling Request; \$38,000?

IRS; Audit Preparation; Checklist; 501(c)(7)  
IRS; Examination Emphasis; 501(c)(7); 2020  
IRS; Examining Process; 501(c)(7)

**IRS Training Material**

IRS '78 Training Material  
IRS '80 Training Material  
IRS '82 Training Material  
IRS '84 Training Material  
IRS '85 Training Material  
IRS '89 Training Material  
IRS '90 Training Material  
IRS '91 Training Material  
IRS '92 Training Material  
IRS '94 Training Material  
IRS '95 Training Material  
IRS '96 Training Material  
IRS '97 Training Material  
IRS '99 Handbook On Social And Recreational Clubs  
IRS '02 Exempt Organization CPE Text  
IRS '02 Training Material

**Late Payment Charge**

Late Payment Charge

**Leased Space In Clubhouse**

Leased Space In Clubhouse

**Leasing**

Leasing; Lease Vs. Buy

**Leasing Of Lots**

Leasing Of Lots; To Members

**Liquidation Of 501(c)(7) Club**

Liquidation Of 501(c)(7) Club; Assets Sold Taxable  
Liquidation Of 501(c)(7) Club; Basis Of Assets  
Liquidation Of 501(c)(7) Club; Depreciation Not Considered?  
Liquidation Of 501(c)(7) Club; Exam By IRS In Progress  
Liquidation Of 501(c)(7) Club; Taxable Event; IRS Revokes Previous Ruling

**Liquidation Of Club Assets**

Liquidation Of Club Assets

**Lobbying & Political Activities**

Lobbying & Political Activities; Loss Of 501(c)(7) Status

**Logos And Trademarks**  
 Logos And Trademarks; Licensing Agreement

**Management Agreement**  
 Management Agreement; 501(c)(7) Status

**Mandatory Service Charges**  
 Mandatory Service Charges; FICA

**Marketing**  
**(See also Chapter 6)**  
 Marketing

**Marketing Incentives**  
 Marketing Incentives  
 Marketing Incentives; Dues Refunded  
 Marketing Incentives; Payments To Members

**Marketing Options**  
 Marketing Options; Converting Nonmembers To  
 Members

**Meals**  
 Meals; Employee Expense Deductions; 2017 And  
 Before  
 Meals; Employee Expense Deductions; 2018-2025  
 Meals; Employee Expense Deductions; 2018-2025;  
 Second Opinion  
 Meals; Employee Meal Delivery Options  
 Meals; Employee Required To Pay; How To Report  
 Meals; Limitation Of Deduction  
 Meals; Limitation Of Deduction; Suspended For  
 Club Restaurants

**Member Deposits**  
 Member Deposits; Bankrupt Club; Forgiveness Of  
 Debt Income To The Club  
 Member Deposits; Bankrupt Club; Member  
 Nonbusiness Bad Debt

**Member Income**  
 Member Income; Condo Sales To Members  
 Member Income; Employer Pays  
 Member Income; Employer Reimburses Member  
 Member Income; Former Employer Pays  
 Member Income; Outsourcing; Food And Beverage  
 Member Income; Outsourcing; Golf Shop  
 Member Income; Partnership Vs. Employer  
 Member Income; Spouse Of Member  
 Member Income; Volunteer Board Member Of  
 Charity

**Member Loans**  
 Member Loans; Bankrupt Club; Bad Debt; Business  
 Vs. Nonbusiness

Member Loans; Bankrupt Club; Forgiveness Of Debt  
 Income To The Club

**Member Transaction**  
 Member Transaction; Tour Package; Nonmember  
 Income

**Member Vs. Nonmember**  
 Member Vs. Nonmember; Charity Board Member  
 Member Vs. Nonmember; Decision Making;  
 Checklist

**Membership Categories**  
 Membership Categories  
 Membership Categories; Associate Members;  
 Reduced Dues  
 Membership Categories; Benefits Not  
 Comparable With Dues  
 Membership Categories; Commingling Required  
 Membership Categories; Different Dues; Different  
 Rights  
 Membership Categories; Second Class Status  
 Membership Categories; Temporary Members  
 Membership Categories; Unlimited Number

**Membership Deposits**  
 Membership Deposits; Fee Deemed Nontaxable Loan  
 Membership Deposits; Loans  
 Membership Deposits; Refundable

**Membership Fee**  
 Membership Fee; Capital Contribution  
 Membership Fee; Capital To Section 277 Club  
 Membership Fee; Gross Income  
 Membership Fee; Initial  
 Membership Fee; Loan Vs. Income  
 Membership Fee; Taxable To Section 277 Club

**Membership Redemption**  
 Membership Redemption; Gain Reportable By  
 Member  
 Membership Redemption; Gain To Members  
 Membership Redemption; Initiation Fee Included In  
 Basis  
 Membership Redemption; Loss Not Deducted By  
 Member  
 Membership Redemption; Ordinary Income To Club  
 Membership Redemption; Taxable Gain

**Membership Restriction**  
 Membership Restriction; Housing Development

**Military Differential Pay**  
 Military Differential Pay

**Mill River Plan**  
 Mill River Plan; Pro Shop Arrangement

**Minimum Wage**  
 Minimum Wage; Tip Credit

**Net Operating Loss Disallowed; 501(c)(7)**  
 Net Operating Loss Disallowed; 501(c)(7); No Profit Motive  
 Net Operating Loss Disallowed; 501(c)(7); No Profit Motive; F&B Losses Vs. Golf Tournament Profits  
 Net Operating Loss Disallowed; 501(c)(7); No Profit Motive; Losantiville Country Club  
 Net Operating Loss Disallowed; 501(c)(7); No Profit Motive; IRS Cites Law

**Nonmember (NM) Gross Receipts Defined**  
 NM Gross Receipts Defined

**Nonmember Income (NMI)**  
 NMI; 15% / 35% Limitations  
 NMI; 2019 IRS Letter To Clubs; 15% Limitation  
 NMI; Accommodations To Disabled Golfers  
 NMI; ADA; Single Rider Golf Cart; Complaint  
 NMI; ADA; Single Rider Golf Cart Requirement  
 NMI; ADA Compliance  
 NMI; ADA Issues  
 NMI; Amateur Event; Separate 501(c)(4) Created  
 NMI; Dance Open To Public  
 NMI; EEOC; Tax Related Questions  
 NMI; Form 990 Reporting Required  
 NMI; Gasoline Sales; Yacht Club  
 NMI; Gratuitous Payments  
 NMI; Gratuitous Reimbursement  
 NMI; Guests Defined  
 NMI; Guest Pays  
 NMI; IRS; Reading Form 990  
 NMI; Its Effects; Checklist  
 NMI; Limitation Computation  
 NMI; List  
 NMI; Loss of 501(c)(7) Tax Status Real  
 NMI; One-Time Event  
 NMI; Outside Groups Using Club  
 NMI; Privacy Issues  
 NMI; Public Accommodation; Single Rider Golf Cart Requirement?  
 NMI; Reciprocal Arrangements  
 NMI; Recordkeeping Failure  
 NMI; Reimbursement Of Expenses  
 NMI; Reimbursements; Contra Expenses  
 NMI; Single Rider Golf Cars  
 NMI; Social Member; No Club Process  
 NMI; Solicitations; Advertising; Sponsorship; Raffles

NMI; Temporary Use Of Golf Facilities

**Nonmember Income (NMI); 501(c)(7); Multiple Trade Or Business (MTB)**  
 NMI; (c)(7); MTB; 2-Digit Analysis; Applicable To Clubs  
 NMI; (c)(7); MTB; 2-Digit Analysis; Labor Costs  
 NMI; (c)(7); MTB; 2-Digit; (71) Not Enough  
 NMI; (c)(7); MTB; 2-Digit; Change?  
 NMI; (c)(7); MTB; 2-Digit; Club Possibilities  
 NMI; (c)(7); MTB; 2-Digit; Function?  
 NMI; (c)(7); MTB; 2-Digit; NAICS; Must Use  
 NMI; (c)(7); MTB; 2-Digit; Nonrecurring Events  
 NMI; (c)(7); MTB; 2-Digit; Transition  
 NMI; (c)(7); MTB; 2-Digit; USFRC  
 NMI; (c)(7); MTB; 2-Digit; (71); Green Fees Only  
 NMI; (c)(7); MTB; 990-T; Charitable Contribution  
 NMI; (c)(7); MTB; 990-T; Investment And Preparation Fees  
 NMI; (c)(7); MTB; 990-T; Investments; 2-Digit Code  
 NMI; (c)(7); MTB; 990-T; Loss Carryovers; If Profit Motive Shown  
 NMI; (c)(7); MTB; 990-T; Loss Carryovers; Lack Of Profit Motive  
 NMI; (c)(7); MTB; 990-T; Loss Carryovers; Lack Of Profit Motive; Rev. Rul. 81-69  
 NMI; (c)(7); MTB; 990-T; No De Minimis Exception  
 NMI; (c)(7); MTB; 990-T; No Waiver Of Penalties  
 NMI; (c)(7); MTB; 990-T; NOL's; If Profit Motive Shown  
 NMI; (c)(7); MTB; 990-T; Preparation Fee; Allocation Required  
 NMI; (c)(7); MTB; 990-T; Set Aside Of Investment Income Still Works  
 NMI; (c)(7); MTB; 990-T; Tax Rate  
 NMI; (c)(7); MTB; Effective Date  
 NMI; (c)(7); MTB; Expenses; Directly Connected; Allocation  
 NMI; (c)(7); MTB; Expenses; Unadjusted Gross-To-Gross; Unreasonable  
 NMI; (c)(7); MTB; Investments; Separate  
 NMI; (c)(7); MTB; Partnerships; Nontraditional  
 NMI; (c)(7); MTB; Separate Silos Now Required  
 NMI; (c)(7); MTB; UBTI; Final Regulations  
 NMI; (c)(7); MTB; UBTI; Proposed Regulations

**Nonmember Income (NMI); Rev Proc 71-17**  
 NMI; Rev Proc 71-17  
 NMI; Rev Proc 71-17; Checklist; 501(c)(7)  
 NMI; Rev Proc 71-17; Enduring Relevance  
 NMI; Rev Proc 71-17; Questionnaire  
 NMI; Rev Proc 71-17; Replaced Rev Proc 64-36; Changed Definition; "General Public"

NMI; Rev Proc 71-17; Replaced Rev Proc 64-36;  
 Changed Definition; "Member-Sponsorship"  
 NMI; Rev Proc 71-17; Replaced Rev Proc 64-36;  
 Changed Definition; "Outside Groups"  
 NMI; Rev Proc 71-17; Required By All Private  
 Member Owned Club  
 NMI; Rev Proc 71-17; Suggested Questionnaire

**Nonmember (NM) Losses**

NM Losses; 277 Offset Of Member Income  
 NM Losses; Carryforward; After Loss Of 501(c)(7)  
 NM Losses; If Used To Offset Investment Income;  
 Penalty  
 NM Losses; IRS Questions of 501(c)(7)'s  
 NM Losses; No Offset To Investment Income  
 NM Losses; No Profit Motive; 501(c)(7)  
 NM Losses; NOL's; 501(c)(7); No Profit Motive  
 NM Losses; NOL's; Carry Into 501(c)(7)  
 NM Losses; NOL's; Status Of 501(c)(7) Lost  
 NM Losses; Profit Motivated Rent  
 NM Losses; Single Activity Argument

**Nonmember (NM) Questionnaire**

NM Questionnaire  
 NM Questionnaire; E-Mail Usage  
 NM Questionnaire; Required On Holidays?  
 NM Questionnaire; Transmittal Letter

**Nonmember (NM) Sponsor Requirement**

NM Sponsor Requirement

**Nontraditional Business Activities (NT)**

NT; 277 Taxable Club  
 Nontraditional Business Activities; 501(c)(7)'s  
 NT; 501(c)(7)'s; \$100,000; Where Did This Number  
 Originate?  
 NT; 501(c)(7)'s; 5% Calculation; Excluding Dues?  
 NT; 501(c)(7)'s; 5% Limitation  
 NT; 501(c)(7)'s; 5%; Where Did This Misconception  
 Originate?  
 NT; 501(c)(7)'s; But Members Love This  
 NT; 501(c)(7)'s; Cases Of Wine  
 NT; 501(c)(7)'s; Checklist  
 NT; 501(c)(7)'s; Congressionally-Mandated  
 NT; 501(c)(7)'s; Coronavirus Pandemic Exception  
 NT; 501(c)(7)'s; Coronavirus Pandemic Exception;  
 Member Food-To-Go  
 NT; 501(c)(7)'s; De Minimis; Defined  
 NT; 501(c)(7)'s; Electricity Sales; EV Charging  
 Stations  
 NT; 501(c)(7)'s; Gasoline Sales To Members  
 NT; 501(c)(7)'s; Gasoline Sales To Members; Yacht  
 Club; Loss Of 501(c)(7)  
 NT; 501(c)(7)'s; IRS Focus?  
 NT; 501(c)(7)'s; Just Quit  
 NT; 501(c)(7)'s; Leasing Of Lots

NT; 501(c)(7)'s; Must Reclassify Member Gross  
 Receipts To Nonmember  
 NT; 501(c)(7)'s; Partnerships  
 NT; 501(c)(7)'s; Percentages Allowed?  
 NT; 501(c)(7)'s; Propane Gas Sales To Members  
 NT; 501(c)(7)'s; Reclassify To Nonmember Related  
 NT; 501(c)(7)'s; Revenue Ruling 58-589  
 NT; 501(c)(7)'s; RV Storage To Members  
 NT; 501(c)(7)'s; Wine And Liquor Sales To  
 Members

**Organizational Documents**

Organizational Documents

**Outsourcing**

Outsourcing; Rent Income; % Member Related

**Parties Of More Than 8 Form**

Parties Of More Than 8 Forms

**Partnerships**

Partnerships; Nontraditional Activities

**Patron Of The Arts**

Patron Of The Arts

**Payroll Taxes**

Payroll Taxes; Unpaid; Responsibility?

**Political & Lobbying Activities**

Political & Lobbying Activities; 501(c)(7)'s PAC  
 Political & Lobbying Activities; Loss of 501(c)(7)  
 Status?  
 Political & Lobbying Activities; Participation  
 Allowed?

**Prepaid Dues**

Prepaid Dues; An Alternative Method  
 Prepaid Dues; Change In Accounting Method  
 Prepaid Dues; Election  
 Prepaid Dues; Late Election

**Privacy**

Privacy; Checklist; 501(c)(7)  
 Privacy; Club's Rights Under State Law  
 Privacy; Men's Only Grill; Public Accommodations  
 Deemed  
 Privacy; Tax Issues That May Affect A Challenge  
 Privacy; When Is A Private Club Not A Private Club

**POA**

P O A; 501(c)(4); Beach Club Operation  
 P O A; 501(c)(4); Does It Qualify  
 P O A; 501(c)(4); Does It Qualify; Maintaining  
 Exterior Walls And Roofs

P O A; 501(c)(4); Does It Qualify; Preserves Appearance Of Development  
 P O A; 501(c)(4); Gated Communities  
 P O A; 501(c)(4); Private Refuge; Flat Top Lake Association  
 P O A; 501(c)(7) Club A Member Of POA  
 P O A; Acquiring 501(c)(7) Club In A 368 Merger  
 P O A; Assessments For Capital Expenditures  
 P O A; Electing To Defer Or Refund Excess Amounts  
 P O A; Member Activity In Sub Deemed Nonmember  
 P O A; Membership In A 501(c)(7) Club  
 P O A; Membership Payment To Club

**Property Tax**

Property Tax; Valuation Approach; Golf Club

**Qualified Plan**

Qualified Plan; Asset Reversion On Termination

**Rebates To Golf Pro's**

Rebates To Golf Pro's; "Golf Retirement Plus"

**Reciprocal Arrangements**

Reciprocal Arrangements  
 Reciprocal Arrangements; Expands Tax Issues At Club  
 Reciprocal Arrangements; IRS Position Unchanged  
 Reciprocal Arrangements; Limitations On Expenses

**Record Retention Schedule**

Record Retention Schedule

**Recording Of Income**

Recording Of Income; Tax Purposes; Checklist; 501(c)(7)

**Reduced Dues And Fees**

Reduced Dues And Fees

**Rent Income**

Rent Income  
 Rent Income; 501(c)(7); Antenna  
 Rent Income; 501(c)(7); IRS Analysis  
 Rent Income; From Concessionaire  
 Rent Income; Part Of 15/35% Nonmember Limitation  
 Rent Income; Room Rentals; 277 Club  
 Rent Income; Room Rentals; 501(c)(7)  
 Rent Income; Site Fee; Not Trade Or Business

**Reorganization**

Reorganization; Continuity Of Interest

**Retirement Planning**

Retirement Planning; 3 Years Of Retirement Catch-Up  
 Retirement Planning; 457 Limits After Year 2001  
 Retirement Planning; Repeal Of Coordination Rules

**Retirement Plans**

Retirement Plans; 401(k)  
 Retirement Plans; Golf Retirement Plus

**Retirement Promise To Pay**

Retirement Promise To Pay

**Retroactive 501(c)(7) Exemption**

Retroactive 501(c)(7) Exemption  
 Retroactive 501(c)(7) Exemption; Avoiding 337 Tax

**S Corporation Equity Certificates**

S Corporation Equity Certificates Nontaxable

**SEC Registration**

SEC Registration; Club Membership

**Section 277**

Section 277; Accumulated Earnings Tax  
 Section 277; Coronavirus Protection Program; Expense Disallowance  
 Section 277; Election To Defer Or Refund Excess Amounts  
 Section 277; Golf Clubs Subject To?  
 Section 277; Ignoring Limits  
 Section 277; NOL Carryback  
 Section 277; NOL Carryforward  
 Section 277; Of The Code Explained  
 Section 277; Offset Member Losses Against Nonmember Income  
 Section 277; Offset Nonmember Losses Against Investment Income  
 Section 277; Offset Nonmember Losses Against Member Income  
 Section 277; Rev. Proc. 71-17; Questionnaire  
 Section 277; Rev. Proc. 71-17 May Apply

**Section 501(c)(4)**

Section 501(c)(4); IRS 2003 EO CPA Text; Alternatives  
 Section 501(c)(4); Rifle & Pistol Target Range  
 Section 501(c)(4); When Useful

**Scholarship Programs**

Scholarship Programs, Club Created  
 Scholarship Programs; Definition; Disqualified Person  
 Scholarship Programs; Definition; Functionally Related Business  
 Scholarship Programs; Definition; Grant

Scholarship Programs; Definition; Program- Related Investments  
 Scholarship Programs; Definition; Renewal Of Grants  
 Scholarship Programs; Procedure; Advance Approval Of Grant-Making  
 Scholarship Programs; Procedure; Form 8940; Request For Miscellaneous Determination  
 Scholarship Programs; Procedure; Individual Grant Requirements  
 Scholarship Programs; Procedure; Selection Of Grantees; "Objective And Nondiscriminatory Basis"  
 Scholarship Programs; Procedure; Supervision Of Grants

**Serving Member's Needs**

Serving Member's Needs; Nontraditional Income

**Single Rider Golf Carts**

Single Rider Golf Carts; Disabled Access Credit

**Social Security**

Social Security; Verify Numbers

**State Nonprofit Corporation**

State Nonprofit Corporation; Change To

**State Sales Tax**

State Sales Tax; Capitalize  
 State Sales Tax; Out Of State; South Dakota Vs. Wayfair

**Subsidiary**

Subsidiary; Can 501(c)(7) Form One?  
 Subsidiary; Considered Activities Of 501(c)(7) Parent  
 Subsidiary; IRS Cannot Pierce Sub Under Section 277  
 Subsidiary; Leasing Space To The Public  
 Subsidiary; Moline Properties, Inc.; IRS Cannot Pierce Subsidiary

**Summer Memberships**

Summer Memberships; UBIT

**Tax Issues Found In Operations**

Tax Issues Found In Operations; Checklist; 501(c)(7)

**Tax Resolutions**

Tax Resolutions; Checklist

**Tennis Professional**

Tennis Professional; Employee Based Upon Facts

**Termination Defined Benefit Plan**

Termination Defined Benefit Plan; UBIT

**Termination Of 501(c)(7)**

Termination Of 501(c)(7); How Made?  
 Termination Of 501(c)(7); Not Automatic

**Time Clocks**

Time Clocks; Clocking In Early Or Late

**Tipped Vs. Service Charge**

See Chapter 3  
 Tipped Vs. Service Charge Employee

**Tournament Hosting**

Tournament Hosting; Loss Of 501(c)(7) Status  
 Tournament Hosting; Not Trade Or Business

**Turnover**

Turnover; Asset Allocation  
 Turnover; Cash For Repairs  
 Turnover; Greens And Tee Costs  
 Turnover; How Are Club Assets Acquired?  
 Turnover; Net Operating Loss Carryover  
 Turnover; Purchase Of Assets  
 Turnover; Relinquish Documents  
 Turnover; Renegotiate Contracts  
 Turnover; Stock Purchase  
 Turnover; Titled Property

**UBIT**

UBIT; Capital Gain Tax Rates  
 UBIT; Unrelated Business Income Tax

**Uniforms**

Uniforms  
 Uniforms; Club Provided; De Minimis Fringe Benefit  
 Uniforms; Even Ralph Lauren Polo's Not Uniforms

**Valuation**

**Valuation; Ad Valorem Taxation**  
 Valuation; Conservation Easement/501(c)(7) Application

**Veterans**

Veterans; Hiring Tax Credit

**Voluntary Gratuities**

Voluntary Gratuities; Wage & Hour

**Water Conservation**

Water Conservation; Form 1099-G; Los Angeles  
 Water Conservation; Payments Taxable?

**Web Site**

Web Site; Checklist; 501(c)(7)

Web Site; Development  
 Web Site; IRS May Visit

**Working For Privileges**

Working For Privileges

**Yacht Club**

Yacht Club; Dances Open To Public  
 Yacht Club; Gasoline Sales  
 Yacht Club; Gasoline Sales; Nontraditional Income  
 Yacht Club; Sale/Lease Of Slips To Members;  
 Member Related Income

**Year End**

Year End; 52-53 Week  
 Year End; Reporting Requirement; Checklist

**CHAPTER 3:**

**Tipped Vs. Service Charge Employee**

**Form 4070**

Form 4070; Club's Responsibility  
 Form 4070; Employee's Report Of Tips To Employer  
 Form 4070; Zero Amount Submitted  
 Form 4070 & Form 4070A Explained; Publication  
 531

**Form 4070A**

Form 4070A; Employee's Daily Record Of Tips  
 Form 4070A; Substitute Employee's Daily Record  
 Of Tips

**Form 4137**

Form 4137; Employee's Failure To Report Tips To  
 Club

**Form 8027**

Form 8027; Is It Required?

**Service Charge**

Service Charge; Change Wording To Club Charge  
 Service Charge; Disclosure Of Policy  
 Service Charge Employee; California Court Ruling;  
 May Qualify As Gratuities  
 Service Charge Employee; Overtime  
 Service Charge Employee; Overtime; Average Salary  
 Including Service Charge  
 Service Charge Employee; Overtime; Commission  
 Exemption For Servers  
 Service Charge Employee; Overtime; Commission  
 Sales Exemption  
 Service Charge Employee; The Harvard Club Of  
 Boston \$4M Settlement

**Tip Credits**

Tip Credits; Defined

Tip Credits; FLSA; 20% Of Time Performing Non-  
 Tipped Work Test

Tip Credits; Notice To Tipped Employees Required

Tip Credits; Which Employees Qualify

**Tipped Employee**

Tipped Employee; Dual-Capacity Employees;  
 Overtime  
 Tipped Employee; Employee Requirement  
 Tipped Employee; Employer Requirement  
 Tipped Employee; FLSA; How It Applies  
 Tipped Employee; IRS Disclosure; Form 4137  
 Tipped Employee; Minimum Wage By State  
 Tipped Employee; Overtime  
 Tipped Employee; Overtime Calculated  
 Tipped Employee; Proposed Revenue Procedure;  
 Excludes Golf Outside Services?  
 Tipped Employee; Tip Pooling  
 Tipped Employee; Tip Sharing  
 Tipped Employee; Tips Are Taxable

**Tipping Policy**

Tipping Policy; Bag Staff; Checklist  
 Tipping Policy; Voluntary Gratuity Vs. Mandatory  
 Service Charge; Wage & Hour; Checklist

**Tips**

Tips; 1995 Tax Guidance  
 Tips; 2012 Tax Guidance  
 Tips; Banquet Facilities  
 Tips; Non-Tipping Club; Percentage Automatically  
 Applied  
 Tips; Withholding Required

**Tips Vs. Service Charge**

Tips Vs. Service Charge; FICA Explained  
 Tips Vs. Service Charge; FICA, FUTA, Federal Tax  
 Withholding  
 Tips Vs. Service Charge; How To Report  
 Tips Vs. Service Charge; IRS Date Effective 1-1-14  
 Tips Vs. Service Charge; IRS Directions To Agents

**Wage & Hour**

Wage & Hour; Tips Vs. Voluntary Gratuity

**CHAPTER 3a:**

**Overtime and Wage & Hour**

**Wage & Hour; Exemption; Golf/Tennis Pro;  
 Executive?**

**Wage & Hour; Exemption; Golf/Tennis Pro;  
 Learned Professional?**

**Wage & Hour; Exemption Salary Levels**

**Wage & Hour; Hours Worked; Golf/Tennis Pro**

**Wage & Hour; Lesson Income; Golf/Tennis Pro**

**Wage & Hour; Lesson Income' Golf/Tennis Pro  
 "On Own Time?"**

**Wage & Hour; PGA Of America Manual**

**CHAPTER 4:**

**501(c)(7); Deferred Compensation; 457  
&  
Other Club Fringe Benefits**

**501(c)(7); Deferred Comp; 457**

- 501(c)(7); Deferred Comp; 457; 21% Excise Tax; Over \$1 Million In W-2 Wages
- 501(c)(7); Deferred Comp; 457; Death Benefit; Form 1099-R
- 501(c)(7); Deferred Comp; 457; Death Benefit; Income Tax Withholding
- 501(c)(7); Deferred Comp; 457; Differences; (b) Vs. (f)
- 501(c)(7); Deferred Comp; 457; DOL; Penalty; Failure To File
- 501(c)(7); Deferred Comp; 457; DOL; Plan Statement Filing
- 501(c)(7); Deferred Comp; 457; F/S Footnote Disclosure
- 501(c)(7); Deferred Comp; 457; F/S GAAP Presentation
- 501(c)(7); Deferred Com; 457; Funding; Can Not Be Funded; Defined
- 501(c)(7); Deferred Comp; 457; Funding; Must Be Unfunded; Defined
- 501(c)(7); Deferred Comp; 457; In Tandem; (b) & (f)
- 501(c)(7); Deferred Comp; 457; Investment Gains
- 501(c)(7); Deferred Comp; 457; Investment Income
- 501(c)(7); Deferred Comp; 457; Investment Income; Taxable To Club; From Revocable Trust
- 501(c)(7); Deferred Comp; 457; Investment Income; Upon Payout
- 501(c)(7); Deferred Comp; 457; Investment Income; Where Should Tax Dollars Come From?
- 501(c)(7); Deferred Comp; 457; IRS; 1997 EO CPE Text
- 501(c)(7); Deferred Comp; 457; IRS; Manual Exam Guidelines
- 501(c)(7); Deferred Comp; 457; Rabbi Trust
- 501(c)(7); Deferred Comp; 457; Schedule J; Form 990
- 501(c)(7); Deferred Comp; 457; W-2 Reporting
- 501(c)(7); Deferred Comp; 457; Who May Participate?

**501(c)(7) Deferred Comp 457(b)**

- 501(c)(7); Deferred Comp; 457(b) Club Vs. Government Plans
- 501(c)(7); Deferred Comp; 457(b); Contribution Catch-Ups
- 501(c)(7); Deferred Comp; 457(b); Contribution Limits

- 501(c)(7); Deferred Comp; 457(b); Contribution Limits; Combined Club & Employee
- 501(c)(7); Deferred Comp; 457(b); FICA (Social Security and Medicare) Tax Reporting
- 501(c)(7); Deferred Comp; 457(b); FICA (Social Security and Medicare) Tax Reporting; Employer Contribution
- 501(c)(7); Deferred Comp; 457(b); Income Tax Withholding
- 501(c)(7); Deferred Comp; 457(b); Loans; Not Allowed
- 501(c)(7); Deferred Comp; 457(b); Plus 401(k) Contributions
- 501(c)(7); Deferred Comp; 457(b); RMD (Required Minimum Distributions)
- 501(c)(7); Deferred Comp; 457(b); Rollovers Limited
- 501(c)(7); Deferred Comp; 457(b); Sample Plan Document
- 501(c)(7); Deferred Comp; 457(b); Transfers
- 501(c)(7); Deferred Comp; 457(b); Unforeseeable Emergency

**501(c)(7) Deferred Comp 457(f)**

- 501(c)(7); Deferred Comp; 457(f); Applies?
- 501(c)(7); Deferred Comp; 457(f); Drafting Checklist
- 501(c)(7); Deferred Comp; 457(f); FICA (Social Security and Medicare) Tax Reporting
- 501(c)(7); Deferred Comp; 457(f); Income Tax Withholding
- 501(c)(7); Deferred Comp; 457(f); Sample Plan Document
- 501(c)(7); Deferred Comp; 457(f); Substantial Risk Of Forfeiture

**Other Club Fringe Benefits  
(A)**

- Fringe Benefit; Accountable Plans
- Fringe Benefit; Awards & Prizes

**(C)**

- Fringe Benefit; Cell Phones

**(D)**

- Fringe Benefit; De Minimis
- Fringe Benefit; Defined

**(E)**

- Fringe Benefit; Educational Reimbursements & Allowances
- Fringe Benefit; Employee-Owned Vehicle
- Fringe Benefit; Equipment Allowances

**(F)**

- Fringe Benefit; Form W-2 Reporting



**(H)**  
Fringe Benefit; Health & Medical

**(I)**  
Fringe Benefit; Independent Contractors

**(M)**  
Fringe Benefit; Meals & Lodging  
Fringe Benefit; Moving Expenses

**(N)**  
Fringe Benefit; No-Additional-Cost Services  
Fringe Benefit; Non-Accountable Plans

**(O)**  
Fringe Benefit; Other Types Of Compensation

**(P)**  
Fringe Benefit; Professional Licenses & Dues

**(Q)**  
Fringe Benefit; Qualified Employee Discounts  
Fringe Benefit; Qualified Transportation

**(R)**  
Fringe Benefit; Reporting Requirements

**(T)**  
Fringe Benefit; Travel Advances  
Fringe Benefit; Travel & Transportation  
Expenses

**(V)**  
Fringe Benefit; Volunteers

**(W)**  
Fringe Benefit; Working Condition

**CHAPTER 5:  
Policy Statements And Glossary**

**(C)**  
Code Of Ethics For Board Members Policy  
Compensation Process Policy  
Conflict-Of-Interest Policy  
Contemporaneous Documentation Policy

**(D)**  
Document Retention And Destruction Policy

**(F)**  
Financial Investment Policy  
Financial Statement Disclosure Policy  
Form 990 Disclosure Policy  
Form 1024 Disclosure Policy

**(G)**  
Governing Documents Disclosure Policy

**(J)**  
Joint Venture Policy

**(P)**  
Providing Form 990 To Governing Body Policy

**(R)**  
Red Flag Rule Policy

**(S)**  
Safeguard 501(c)(7) Status Policy

**(V)**  
Vendor Gift Policy

**(W)**  
Whistleblower Policy  
Whistleblower Policy; Whistleblower Hotline

Glossary Of Terms

**CHAPTER 6:  
501(c)(7) Club Marketing Q & A's**

**Advertising**

Advertising; Bartering; Radio Spots  
Advertising; Bartering; Services  
Advertising; Bridal Show; Ad  
Advertising; Bridal Show; Hosting  
Advertising; Bridal Show; Trade Show Booth  
Advertising; For New Members; Legal Perspective  
Advertising; For New Members; Privacy Answer  
Advertising; For New Members; Realistic Answer  
Advertising; For New Members; Tax Answer  
Advertising; For Nonmembers; Privacy Answer  
Advertising; For Nonmembers; Realistic Answer  
Advertising; For Nonmembers; Tax Answer

**Credit Cards**

Credit Cards; IRS Position  
Credit Cards; IRS Position; Member's Use At Club  
Credit Cards; IRS Position; Nonmember's Use At  
Club  
Credit Cards; Member's Use At Club; Business Card  
Credit Cards; Member's Use At Club; Business Card;  
Privacy  
Credit Cards; Member's Use At Club; Business  
Decision  
Credit Cards; Member's Use At Club; Frequent User  
Miles  
Credit Cards; Member's Use At Club; Member  
Income

Credit Cards; Nonmember's Use At Club; Business Decision  
Credit Cards; Nonmember's Use At Club; Nonmember Income  
Credit Cards; Nonmember's Use At Club; Public Accommodation  
Credit Cards; Privacy Position

**E-mail**

E-mail

**Facebook**

Facebook

**Form 1099**

Form 1099; Existing Member  
Form 1099; New Member  
Form 1099-DIV; Equity Member  
Form 1099-DIV; New Member  
Form 1099-DIV; Non-Equity Member

**Founder Members**

Founder Members

**Free**

Free; Documented Golf; For Board Members  
Free; Documented Meal; For Board Members  
Free; Dues; Current Board Member  
Free; Dues; Current Board President  
Free; Dues; Past Board Member  
Free; Golf; For Prospects  
Free; Golf; For Prospects; And Sponsoring Member  
Free; Meal; For Prospects  
Free; Meal; For Prospects; And Sponsoring Member  
Free; Membership Given To Charity Auction  
Free; Undocumented Golf; For Board Members  
Free; Undocumented Meals; For Board Members

**Installment Payments**

Installment Payments; New Members

**Lifetime Members**

Lifetime Members

**Member Credits**

Member Credits; Sponsoring Of A New Member; Beverage  
Member Credits; Sponsoring Of A New Member; Clubhouse  
Member Credits; Sponsoring Of A New Member; Dining Room  
Member Credits; Sponsoring Of A New Member; Dues  
Member Credits; Sponsoring Of A New Member; Food

Member Credits; Sponsoring Of A New Member; Golf Department  
Member Credits; Sponsoring Of A New Member; Spa

**Membership Director**

Membership Director; Use Of Club Facilities; Marketing

**Memberships**

Memberships; Annual  
Memberships; Annual Rental  
Memberships; Corporate  
Memberships; Corporate Sponsored  
Memberships; Daily  
Memberships; Junior  
Memberships; Legacy  
Memberships; Monthly  
Memberships; Property Owners Association  
Memberships; Senior  
Memberships; Six-Month  
Memberships; Social  
Memberships; Sport  
Memberships; Summer  
Memberships; Temporary  
Memberships; Temporary Rental  
Memberships; Trial  
Memberships; Weekly  
Memberships; Young Executives

**New Equity Member**

New Equity Member Credits; Beverage  
New Equity Member Credits; Dues  
New Equity Member Credits; Food  
New Equity Member Credits; Golf  
New Equity Member Credits; Tennis

**New Non-Equity Member Credits**

New Non-Equity Member Credits; Beverage  
New Non-Equity Member Credits; Dues  
New Non-Equity Member Credits; Food  
New Non-Equity Member Credits; Golf  
New Non-Equity Member Credits; Tennis

**Newsletters**

Newsletters; Solicitation; Ad Space; Member  
Newsletters; Solicitation; Ad Space; Nonmember  
Newsletters; Solicitation; Nonmember Banquets  
Newsletters; Solicitation; Nonmember Participation  
Newsletters; Solicitation; Nontraditional Activity; Baked Goods  
Newsletters; Solicitation; Nontraditional Activity; Catering At Member's Home  
Newsletters; Solicitation; Nontraditional Activity; Flowers

Newsletters; Solicitation; Nontraditional Activity;  
 Food-To-Go  
 Newsletters; Solicitation; Nontraditional Activity;  
 Holiday Ham Dinners  
 Newsletters; Solicitation; Nontraditional Activity;  
 Pizza Delivery  
 Newsletters; Solicitation; Nontraditional Activity;  
 Thanksgiving Dinners  
 Newsletters; Solicitation; Nontraditional Activity;  
 Wine Club Sales  
 Newsletters; Solicitation; Wedding Capital Of The  
 World

**Nonmember**

Nonmember; Charitable Event  
 Nonmember; Conference  
 Nonmember; Golf Outing  
 Nonmember; Swimming Event  
 Nonmember; Tennis Event  
 Nonmember; Wedding  
 Nonmember; Yachting Event

**Reciprocal Arrangements**

Reciprocal Arrangements; Formal  
 Reciprocal Arrangements; Informal  
 Reciprocal Arrangements; Informal; Pro To Pro  
 Reciprocal Arrangements; Internet Based

**Twitter**

Twitter

**Website**

Website; Solicitation; Nonmember Participation  
 Website; Solicitation; Nontraditional Activity  
 Participation

**CHAPTER 7  
 Articles On Club Tax Issues**

**(401(k))**

401(k)'s And Retirement Planning

**(457)**

457 Deferred Compensation Plans And 501(c)(7)'s  
 Problems

**(501(c)(7))**

501(c)(7) Clubs Advertising For New Members  
 501(c)(7) Clubs Obtain New Revenue Ruling  
 501(c)(7) Loss Of Tax Exemption Real!  
 501(c)(7) Tax-Exempt Club's Nontraditional  
 Activities  
 501(c)(7)'s – What Marketing Can We Do?

**(A)**

Are Clubs Overlooking A Technology Advance For  
 Club Reciprocals?

**(C)**

Cash Tips; Should You Disclose?  
 Club Taxation: Developer – Initiated Tax Issues

**(D)**

Determining Tax Status Of Caddies  
 Does A Section 457 Plan Work With 501(c)(7)'s

**(F)**

FIN 48: The Death of 501(c)(7) Tax-Exempt Clubs?  
 Final 337 Regulations Bad News For Clubs Wanting  
 To Be 501(c)(7)

**(G)**

Golf / Tennis Pro – Employee Status  
 Great Ideas That Don't Work; A 501(c)(7)  
 “Nontraditional” Primer

**(I)**

Identifying And Recording Nonmember Income  
 In Exchange: Reciprocal Arrangements Between  
 501(c)(7) Clubs  
 Insurance Against Loss Of Initiation Fees

**(M)**

Marketing Incentives – What Tax Cost?

**(N)**

Nonmember Income & Its Effects

**(R)**

Renovation Dollars And Sense: Understanding The  
 Tax Implications Of A Club Renovation  
 Resale Of Memberships Under Section 277; IRS  
 Position  
 Resources For The Club Treasurer

**(S)**

Section 277 And AMT  
 Should Clubs Consider Corporate Memberships?

**(T)**

Tangible Personal Property Tax  
 The Internet and 501(c)(7) Clubs

**(U)**

Under Contract: Employee Or Independent  
 Contractor?

**(V)**

View Easements; An Unused Club Asset?

**(W)**

What, Me Worry About Taxes?

**CHAPTER 8**

**Section 6417 Energy Tax Credits And Deductions  
501(c)(7) Tax-Exempt & 277 Taxable Clubs**

*Proposed Regulations Issued under Section 6417  
Elective Pay Election for Clean Energy Tax Credits*

**Credits; 6417; Applicable Property**

- Cr; 6417; (0) Applicable List
- Cr; 6417; (1) Alternative Fuel Refueling; 30C
- Cr; 6417; (2) Renewable Electricity Production; 45
- Cr; 6417; (3) Carbon Oxide Sequestration; 45Q
- Cr; 6417; (4) Zero-Emission Nuclear Power  
Production; 45U
- Cr; 6417; (5) Clean Hydrogen Production; 45V
- Cr; 6417; (6) Qualified Commercial Vehicles; 45W
- Cr; 6417; (7) Advanced Manufacturing Production;  
45X
- Cr; 6417; (8) Clean Electricity Production; 45Y
- Cr; 6417; (9) Clean Fuel Production; 45Z
- Cr; 6417; (10) Energy; 48
- Cr; 6417; (11) Qualifying Advanced Energy Project;  
48C
- Cr; 6417; (12) Clean Electricity; 48E

**Credits; 6417; 501(c)(7); Designers;  
Allocate 179D Deduction**

- Cr; 6417; (c)(7); Designers; Allocate 179D  
Deduction
- Cr; 6417; (c)(7); Designers; Allocate 179D  
Deduction; Current Vs. Prior Year  
Comparison

**Credits; 6417; 501(c)(7); General  
Discussion**

- Cr; 6417; (c)(7); GD; Applicable Entity
- Cr; 6417; (c)(7); GD; Background
- Cr; 6417; (c)(7); GD; Due Dates
- Cr; 6417; (c)(7); GD; Elective Payment Election
- Cr; 6417; (c)(7); GD; Excessive Payments
- Cr; 6417; (c)(7); GD; RSM Article
- Cr; 6417; (c)(7); GD; Transfer Credits; No

**Credits; 6417; 501(c)(7); Elective Pay**

- Cr; 6417; (c)(7); Elect Pay; Applicable Credits
- Cr; 6417; (c)(7); Elect Pay; Election; How To Make
- Cr; 6417; (c)(7); Elect Pay; Election; Revocable
- Cr; 6417; (c)(7); Elect Pay; Election; Steps
- Cr; 6417; (c)(7); Elect Pay; Election; What Is Effect
- Cr; 6417; (c)(7); Elect Pay; Election; When Eligible
- Cr; 6417; (c)(7); Elect Pay; Election; When Payment  
Received
- Cr; 6417; (c)(7); Elect Pay; Election; When To Make

Cr; 6417; (c)(7); Elect Pay; Election; Year Applies

**Credits; 6417; 501(c)(7); Elective Pay;  
Pre-Filing Registration**

- Cr; 6417; (c)(7); Elect Pay; Pre-Filing Reg.;;  
Changing Mind
- Cr; 6417; (c)(7); Elect Pay; Pre-Filing Reg.;;  
Guaranteed Credit
- Cr; 6417; (c)(7); Elect Pay; Pre-Filing Reg.;; Member  
Vs. Nonmember Property
- Cr; 6417; (c)(7); Elect Pay; Pre-Filing Reg.;; Multiple
- Cr; 6417; (c)(7); Elect Pay; Pre-Filing Reg.;; Process
- Cr; 6417; (c)(7); Elect Pay; Pre-Filing Reg.;; Results
- Cr; 6417; (c)(7); Elect Pay; Pre-Filing Reg.; When  
Launched

**Credits; 6417; 277 Taxable Clubs;  
Transfer Credits**

- Cr. 6417; 277 Clubs; Transfer Clean Vehicle Credits
- Cr; 6417; 277 Clubs; Transfer Credits; Election  
Statement
- Cr; 6417; 277 Clubs; Transfer Credits; General  
Discussion
- Cr; 6417; 277 Clubs; Transfer Credits; How To Elect
- Cr; 6417; 277 Clubs; Transfer Credits; How To  
Purchase
- Cr; 6417; 277 Clubs; Transfer Credits; Only Portion
- Cr; 6417; 277 Clubs; Transfer Credits; Recapture  
Notice
- Cr; 6417; 277 Clubs; Transfer Credits;
- Registration Number; Multiple Parties
- Cr. 6417; 277 Clubs; Transfer Credits;
- Registration Number; Return Filing Order
- Cr; 6417; 277 Clubs; Transfer Credits; What Does  
Not Qualify
- Cr; 6417; 277 Clubs; Transfer Credits; What  
Qualifies
- Cr; 6417; 277 Clubs; Transfer Credits; Yes
- Cr; 6417; 501(c)(7) Clubs; Transfer Credits; No

**CHAPTER 9**

**New Club Treasurer Handbook**

- 501(c)(7) New Club Treasurer Handbook
- 501(c)(7) IRS Issues Commonly Encountered; Is  
Club Prepared?