



Is Your Club Open To The “General Public”?

Presented by Mitchell Stump CPA

Historically, private Member owned Clubs have been organized for pleasure, recreational, and other non-profitable purposes and substantially all of the activities were for such purposes. In recent years, Clubs have deviated from this historical purpose, opening themselves up to the “general public” with: nonmember Monday golf outings; reciprocal arrangements with other Clubs; Member sponsored nonmember weddings and functions and more. In addition, Clubs have been finding new and unique ways to add Member benefits such as serving food and/or beverage to be consumed off Club premises.

The Tax Guy, Mitchell L. Stump, CPA will be leading an interactive 2 hour discussion of possible risks Clubs may need to evaluate when they move away from being extremely private. What possible laws must be considered when pursuing the “general public”?

- Tax
- Public Accommodation
- Discrimination
- ADA
- Liquor Licenses

Tuesday, September 22, 2015

Bay Head Yacht Club
111 Metcalfe Street
Bayhead, NJ 08742
732-899-2000

Host Manager: Robert Grassi, CCM, CAM, CHAE

2:30 p.m. Registration
3:00 p.m.–5:00 p.m. Accounting Program
5:00 pm–6:00 pm Champagne Education
6:00–8:00 p.m. Network /Hors d’Oeuvres/Cocktails

Champagne Education Presented by Guillaume Grillon

On Premise Manager-Moët Hennessey USA

Champagne Education of 4 Different Flights, to include 10 Champagnes

Non-Vintage Flight
Vintage Flight
Rose Flight
Dessert Flight



3 Credits

Register online at www.njcma.org

You are requested to wear your name badge

\$50.00 per person staying for reception

Please mail form and check made payable for \$50.00 per person to Bay Head Yacht Club, 111 Metcalfe Street, Bay Head, NJ 08742 by September 15th:

NAME _____

CLUB _____

GUESTS _____

Number of People attending session only at NO charge: _____

Number of People attending session and reception: _____

2014-2015 OFFICERS

President
JOHN GOMEZ, CCM
Echo Lake Country Club
Box 399
Westfield, NJ 07090

Vice President
ALBERT COSTANTINI, CCM, CCE
Canoe Brook Country Club
1108 Morris Turnpike-PO box 240
Summit, NJ 07901

Treasurer/ Secretary
KARL HABIB, CCM
Spring Lake Golf Club
Box 32– Warren Avenue
Spring Lake, NJ 07762

Managing Director
ROSEMARY S. PANNO
Indian Trail Club
830 Franklin Lake Road
Franklin Lakes, NJ 07417

Past President
MICHAEL LUSK
Maplewood Country Club
28 Baker Street
Maplewood, NJ 07040-2619

Directors

MIKE AZBILL, CCM, CCE
Indian Trail Club
830 Franklin Lake Road
Franklin Lakes, NJ 07417

RYAN BRENNAN, CCM
Manasquan River Golf Club
843 Riverview Drive
Brielle, NJ 08730

ANTHONY CASTALDO
Metedeconk National Golf Club
50 Hannah Hill Road
Jackson, NJ 08527

JACKIE GRAZIANO
Morris County Golf Club
36 Punchbowl Road
Morristown, N 07960

JUDITH MANN
Baltusrol Golf Club
PO Box 9-Shunpike Road
Springfield, NJ 07081

DAN MCHUGH, CCM

GAVIN INGLIS, CCM, CCE
Knickerbocker Country Club
188 Knickerbocker Road
Tenafly, NJ 07670

THOMAS PETRUZZIELLO, CCM
North Jersey Country Club
594 Hamburg Turnpike
Wayne, NJ 07470

MICHAEL POLLACK, CCM, CCE
Deal Golf & Country Club
One Golf Lane
Deal, NJ 07723



Mitchell L. Stump

Mitchell L. Stump is a former IRS Revenue Agent and a practicing CPA located in Palm Beach Gardens, FL, with 35 years of tax experience. He has consulted with the Club Industry since 1992 and is recognized as an Industry leader, being called upon to speak to and write for Club related groups and Club specific publications. Supported by his two full time employees, Amanda & Jessica, Mitch hopes to provide answers to most of your Club accounting and tax questions.

Mitch is the author of several publications dealing with tax, accounting and Member turnover issues specific to Club.

Honorary member of the [Club Managers Association of America](#), FL Chapter; Member of [Hospitality Financial and Technology Professionals](#); Member of [AICPA](#) Tax Division.