

Columbia Bridge Club Newsletter

October 2021

Dear Members,

Another month rolled by, and CBC is rolling with it.

Our new 0-750 game captured 4 tables the first and second Wednesday and we hope to build on this every week. Thank you all who joined in. Bring a partner and mark your Wednesday game as CBC day!

Our online registration is important to ensure the game makes and there is no fleeing at the last minute. We also are committed to keeping this game separate from the open.

CBC in partnership with the Columbia Bridge Foundation is throwing you a party at Francis's McMeekin's house from 5-7 on the 31st. The invitation can be found on the web site. We are looking for silent auction items to raise money for our club. The foundation is separate, and donations made to the foundation are 100% tax deductible! Chris will be on hand to inform you about this foundation, it's function and purpose. Francis is insisting you come so don't disappoint her!

We celebrated Bernetha Henry's GOLD Life Master on a recent Friday and six tables enjoyed food, wine, beer, and bridge. We all congratulate her for reaching this milestone.

Remember our Monday a.m. bridge lesson and play with Susan and Laura. The first and third Sunday features Chris Webb teaching at 12:30 and a game at 1:30. Look for time adjustments on this game in the future. We play the yellow card, and no partner is necessary.

A REMINDER. WE ASK YOU TO REGISTER FOR ANY ONLINE GAME NLT 12:30. WE ARE HAVING FAR TOO MANY CANCELLATIONS AT THE LAST-MINUTE COSTING THE CLUB A REDUCED DIRECTOR FEE FOR THESE GAMES. WE WILL ABANDON THE GAME AT 12:55 IF THE GAME DOES NOT MAKE. CBC IS LOSING MONEY IN THESE INSTANCES.

On another note, CBC is thriving and healthy. Covid has made an impact on all local clubs, but we persevere and are happy to say our building will be paid off this spring and we look forward to seeing many of you f2f before long. We hope to have some f2f classes in 2022 and resume more active play. Stay tuned for upcoming events!

Happy playing and stay well.
Shelby King/President CBC

"If everyone is moving forward together, then success takes care of itself."
--Henry Ford

Fun and Fundraiser

Join us for beer, wine, food, and a silent auction

October 31

5:00PM - 7:00PM

The Columbia Bridge Club in partnership with the Columbia Bridge Foundation invites you to a fundraiser. Come out and enjoy some outdoor fun with your friends, bid on fantastic items at the silent auction, and learn all about the Columbia Bridge Foundation. All proceeds from the auction go to the **Columbia Bridge Club**

Location: Francis McMeekin's home, 4700 Portobello Rd, Columbia, SC, 29206

North American Pairs District 7 Finals Online

Nov 6, 2021 Flights A & C

Nov 20, 2021 Flight B

* Club qualifying is required: You must be a District 7 member and have qualified in an NAP face-to-face game or virtual club. The ACBL has a list of club qualifiers on its webpage. You can see if you qualified here:

https://web2.acbl.org/documentLibrary/play/NAP_Qualifiers/NAP_D7.pdf

• This will be a two-session event conducted in one day. There is a \$12 entry fee per session per player, which will be collected by BBO.

- Flights A & C: Saturday, Nov. 6 at 10 am and 2:30 pm EDT.
- Flight B: Saturday, Nov. 20 at 10 am and 2:30 pm EST.
- Winners are eligible to compete in the NAP Finals in the Spring 2022, NABC.

• **Flight A (unlimited MPs):** National Final in Reno, NV, Spring NABC on Wednesday and Thursday, March 9–10, 2022. The top three overall percentage pairs qualify for the finals. Preregister no later than Nov. 3 by midnight to:

hellerb@mindspring.com Include player names, ACBL number, BBO names along with an email address.

• **Flight B: (0–2500):** Flight B players remain eligible to enter Flight A District competition. The top four pairs in Flight B will receive an invitation to the NABC Final in Reno, NV, Saturday and Sunday, March 19–20, 2022. Preregister no later than Nov. 17 by midnight to: hellerb@mindspring.com Include player names, ACBL number, BBO names along with an email address.

• **Flight C (Non Life Master <500):** Flight C players remain eligible to enter Flight B District competition. The top four pairs in Flight C will receive an invitation to the NABC Final in Reno, NV, Saturday and Sunday, March 19–20, 2022. Pre-registration is required. Please email your registration prior to Nov 3 at midnight to: LeeWebb1@sc.rr.com Include both player names, ACBL number, BBO names,

and which flight you will be playing in with an email address.

- If the Reno NABC is cancelled or rescheduled, all National Finals will be played online on Thursday & Friday, March 10–11, 2022.
- If the event unfolds in Reno, each player will receive a \$900 subsidy to help defray travel expenses. If the championships are determined online, the league and district will cover entry fees only for all players.

· More Information: District 7 Coordinator: Lee Webb 803–331–6894 or email: LeeWebb1@sc.rr.com

Columbia Bridge Club and the South Carolina Bridge Foundation Separate but Related Entities Information from Chris Webb

The Columbia Bridge Club is a non-profit social organization characterized as a 501(c)(7) as a social club or organization exempt from federal income tax. However, donations to the club are NOT tax deductible. Further Non-member income is an important consideration for IRC Section 501(c)(7) organizations. Non-member income results in unrelated business taxable income and could result in disqualification for exemption. For over 45 years, Revenue Procedure 71-17 has provided meaningful guidance on determining the effects of non-member income derived from the general public on 501(c)(7) exemption. Over that time, it remains relevant even though the tax law has changed and additional guidance has augmented its guidance. This issue snapshot reviews the meaningful guidance the revenue procedure provides for IRC Section 501(c)(7) organizations and notes how other precedential and non-precedential guidance have clarified and augmented its guidance over time.

Where a club makes its facilities available to the general public to a substantial degree, the club is not operated exclusively for pleasure, recreation, or other nonprofitable purposes. Specifically, social clubs can receive up to 35 percent of their gross receipts, including investment income, from sources outside their membership. Within the 35 percent, not more than 15 percent of gross receipts should be derived from the use of the social club's facilities or services by the general public (nonmembers). If a club exceeds the 35/15 percent test, facts and circumstances are applied to determine if substantially all of its activities are for pleasure, recreation and other nonprofitable purposes.

If a club's income from nonmember sources exceeds the 35/15 percent limitations, then evaluate all relevant facts and circumstances to determine if substantially all of the club's activities are for pleasure, recreation and other nonprofitable purposes. Consider the following factors:

- Actual percentage of nonmember gross receipts or investment income
- Frequency of use of club facilities or services by nonmembers and the net income from such use (Note: An unusual or single event that generates all of the nonmember income would be viewed more favorably than nonmember income arising from frequent use by nonmembers.)
- Record over a period of years
- Purpose for which a club's facilities are made available to nonmembers
- Whether or not the nonmember income generates net profits for the organization

The South Carolina Bridge Foundation (SCBF) is a charitable 501(c)(3) organization and all donations are in fact tax deductible to the donor. Whereas the CBC as a 501 (c)(7) is restricted from generating funds from outside its membership to 35%, the SCBF is not. The main concern that some have had is that funds could be requested by outside third parties within Unit 160, but the 501(c) (3) guidelines prevent any entity of individual to profit from the disbursed funds. In my opinion, this prevents the SCBF from "donating" funds to for profit bridge clubs and the like. Because the CBC is also non-profit, the money

can be used for the benefit of the CBC provided there is a legitimate need and the purpose of the money is used in concurrence with the mission of the SCBF, specifically to promote the game of bridge and bridge education.

To be tax-exempt under section 501(c)(3) of the Internal Revenue Code, an organization must be organized and operated exclusively for exempt purposes set forth in section 501(c)(3), and none of its earnings may inure to any private shareholder or individual. In addition, it may not be an action organization, i.e., it may not attempt to influence legislation as a substantial part of its activities and it may not participate in any campaign activity for or against political candidates.

Organizations described in section 501(c)(3) are commonly referred to as charitable organizations. Organizations described in section 501(c)(3), other than testing for public safety organizations, are eligible to receive tax-deductible contributions in accordance with Code section 170.

The organization must not be organized or operated for the benefit of private interests, and no part of a section 501(c)(3) organization's net earnings may inure to the benefit of any private shareholder or individual. If the organization engages in an excess benefit transaction with a person having substantial influence over the organization, an excise tax may be imposed on the person and any organization managers agreeing to the transaction.

Educational Opportunities

Mini-Lessons

Prior to their Monday morning games, Laura and Susan offer a mini-lesson @ 10:00am. Come out and refresh your skills and then practice what you've learned in the 0-300 pairs game.

Sunday Individual

Chris Webb offers an hour-long lesson prior to the individual games on Sunday afternoons. These lessons are geared to those players with a bit of experience and are great ways to help improve your game.

Support CBC

Daily ACBL - SYC Games

ACBL has partnered with Bridge Base Online (BBO) and The Common Game to give you chances each day to earn black masterpoints online. Additionally, the majority of the game fees you pay will be given to your local club to support them during this difficult time.

Support Your Club ACBL Black Point Games are pair events. Games are held on BBO three times a day: 10:00 am, 5:10 pm and 7:30 pm.

Registration opens two hours before game time. You can play with any other ACBL member who has a BBO account.

NEW! Daylong Tournaments are solo events played with robots. In this game, you have up to 24 hours to complete your game, and it doesn't have to be played all at once. You can even pause in the middle of a hand. Play a few of the 18 total boards in the morning, some more after lunch and the rest in the evening. Or, play them all in one sitting! Register anytime, and you'll have until midnight Eastern time to finish the boards.

Both events use matchpoint scoring, and masterpoints earned in these games will count

toward District and Unit races.

99'er Virtual Game - Every Night 7:00 PM

Play with your friends from the CBC, or make some new ones in Districts 9 & 7 & 24 !!

Play 12 relaxed boards at approximately 7½ minutes a board.

This game pays back to the players' home clubs; the CBC will receive \$3.00 every time you play in this game. Lesson before the game and Hand Analysis after. Great way to improve your game and support your club!

Southeastern Bridge Club Consortium

The CBC has joined with the Southeast Bridge Club Consortium (based in Knoxville, TN) along with more than 30 regional bridge clubs! The SEBCC Mission is to keep bridge players of all levels engaged and excited about bridge.

SEBCC offers games four times each day: 9:30 AM, 1:00 PM, 4:00 PM, and 7:00 PM. Every session has both Limited and Open games available (Open games are awarded extra Masterpoints when there are also Limited games at the same time).

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