becoming a victim of air pollution.

Ahh, television news in the 90s. Tabloid journalism has sneaked its way onto the airwaves. And the pursuit of facts seems to have been replaced by the pursuit of ratings.

So the specialty pesticide industry needs a media watchdog that not only watches. But that also takes action.

Fortunately, we have one. RISE, Responsible Industry for a Sound Environment.

RISE is a coalition of manufacturers, formulators and distributors from all areas of the specialty pesticide business. In addition to promoting environmental stewardship, RISE makes sure the media doesn't report misinformation as fact.

We also hold editorial meetings with media decision-makers. And respond to negative articles or broadcasts that are incorrect. We've been very successful so far. Not surprising considering what our most powerful weapon is.

The truth.

Of course, there's still a lot more work to do. But rest assured, RISE is up to the task.

Because we know if we eliminate air pollution, the pesticide industry can breathe a lot easier.

In addition to the 25 weekly episodes on ESPN, in 1996 "Par for the Course" will also appear on ESPN2 and ESPN International. Air dates and times for the ESPN2 and ESPN International airings have not been released.

"Par for the Course" will air on ESPN from March 10 through Aug. 25.

The Toro Co. is the supporting sponsor of the television show and The Toro Co. is the supporting sponsor.

Tax time

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hicle use is income, it usually amounts to $4 per day as added income.

If a superintendent has their own vehicle used for golf course business, there are three possible ways to be reimbursed by their club:

• mileage charge varying from 26 to 30 cents per mile for all business purposes only;
• itemize your expenses and depreciation and bill your employer for a monthly vehicle allowance; or
• receive a vehicle allowance from your employer at a rate that the club determines monthly, where the club will provide all fuel and you absorb the maintenance, depreciation and other expenses.

Superintendents who live on the golf course in course-owned housing do not have to include it as part of their income if they are required to live on the course grounds in case of emergencies and if they act as the security chief of the course as well.

A letter to this effect is in everyone's best interest as proof of this arrangement between the superintendent and club.

If concerned about reaching the next higher tax bracket, consider having your performance/Christmas bonus deferred until the next calendar year.

If you have an annual deferred-compensation package, you have to pay any taxes on the initial amount or investment income until you withdraw it, hopefully when you are in a lower tax bracket near retirement.

Superintendents with 401 (K) employer-sponsored plans should have annual statements proving that all monies invested by the superintendent and club have been deposited and all the perks or guaranteeing the money has not been spent on other non-employee functions, as has been in the headlines lately in other industries.

If the IRS plans to perform an audit, the statute of limitations varies from state to state (usually three to four years), with the limit increasing to seven years for fraud.