TAX TIPS FOR SUPERINTENDENTS

According to information from the Internal Revenue Service, recent legislation has brought about several changes in tax law which may affect tax returns filed by golf course superintendents. You should be aware of these changes and begin now to gather the information you will need to file your return next year.

If you move because of your job, a maximum deduction of $1,500 may be allowed for pre-move expenses such as the cost of house hunting and temporary housing. This is up from $1,000 last year. You may also claim some job-related moving expenses if you moved more than fifty miles (up from 35 miles last year). Check Publication 521, "Tax Information on Moving Expenses".

If you make child support payments, you must pay at least $1,200 per child to claim the child as a deduction. In the past, you had to contribute $1,200 for the support of one or more children in order to claim them as deductions. This is assuming that the tax exemption was not allocated in the divorce decree and that you are the noncustodial parent. Up to 20% of child care cost, to a maximum of $400 for one child and $800 for two or more children, may be claimed as a tax credit, if the child care expense was work-related.

Your local IRS office has these free publications and others about your taxes.

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Stegner Golf Cars
DISTRIBUTORS OF E-Z-GO
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SALES-SERVICE-LEASING-PARTS