

Agronomy consultants can claim special deductions for their work

Superintendents who perform consulting on the side or who are considering it should talk to an attorney, tax accountant and insurance expert and then decide to set up a company as individual, partnership or corporation-type entity.

As a self-employed individual, you can use your Social Security number as your taxpayer identification number and then itemize all income versus normal business expenses. If you have health insurance as part of your business, you can usually deduct 30

per cent of the premium amount as a normal business expense. One big advantage of being self-employed (similar to a farmer) is that you can qualify for a retirement plan wherein you can contribute to an investment group up to 15 per cent of your gross income, less expenses, per year with a maximum contribution of \$25,000 per year, while still keeping and continuing to invest in an Individual Retirement Account (IRA.)

If your consulting business is large enough, consider incorporating (inc.). One big advantage is that 100 per cent

of your health insurance premiums can be deducted as a normal business expense. Instead of a KEOGH plan, you can consider a 401(k) retirement plan with an investment group. If you are using your home as an office, measure the square footage or use a percentage of how many total rooms are in the house in a segregated area so a portion of these expenses can be deducted. Be prepared to furnish Workman business practice. Liability Insurance should be a minimum of \$1,000,000 just in case of a malpractice lawsuit, etc.

in today's litigious society.

Other deductible expenses include a vehicle, advertising, commissions, depreciation, employee benefits, insurance mortgage interest, legal and professional services, office expenses net of home office expenses, pension and profit sharing plans, rent on machinery and equipment, rent on other machinery and equipment, rent on other business property, repairs and maintenance, supplies, taxes and licenses, travel expenses, meals and entertainment, utilities, wages, auto expenses, etc.

Making hay with the IRS

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and you should be able to prove that they are required to be worn as part of your normal employment.

Superintendents play golf as part of their duties; thus the golf equipment is a good write-off.

Employer non-reimbursed business expenses are tax-deductible such as: Educational golf/agronomy books/videos, golf trade magazine subscriptions; USGA individual membership dues; turf alumni association dues; GCSAA seminars; GCSAA dues; university turfgrass association dues; GCSAA certification fees; correspondence courses/audio and video tapes; computer seminars/programs/books/equipment; GCSAA chapter dues; turf conference registration, lodging, meals, personal vehicle mileage charges, parking fees, tools, local transportation, airfare; state pesticide license and recertification expenses; and any other reasonable and necessary business expenses not already provided as part of the fringe-benefit package.

If your employer pays for most but not all expenses, be prepared to answer why they do not pay them all if the subject ever comes up with your accountant or the IRS.

In random sampling of some superintendents who have golf course vehicles provided, they said they are allowed to use the vehicle for all golf course business, to and from work and for any personal use of a reasonable nature and they are not taxed whatsoever because the golf course, in so many words, says the vehicle is there anyway and it can be used for whatever reason.

Courses that allow vehicle use for business purposes only sometimes have a signed agreement between the two parties to that effect.

In this case, any personal use is usually taxed and the mileage must be recorded and deemed as income.

If a golf course feels the ve-

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