

The existing programs are not for every Wisconsin golf course, though. There is a major cost item to be considered. Resort courses may not be interested in golfer displeasure during their short season. Other courses may not have enough environmental stresses to worry about **Poa goa**. And maybe the whiteouts during seedhead season do not bother as many people as we think.

These very **options** mean positive thoughts — all of them Upbeat. Maybe it's the thaw, maybe it's the new interassociation relations or maybe it's my being back with the USGA Green Section. Whatever the cause, 1985 feels good — Upbeat.

P.S. Lets hope the above thoughts don't turn out like the Cover on *Sports Illustrated*.



## WHEW!!! IRS Relaxes Rules on Mileage

Most Golf Course Superintendents breathed a sign of relief on February 15 when the Internal Revenue Service relaxed record-keeping rules that are required for cars and trucks used in business. It seems coincidental that the ruling came down immediately after the GCSAA Conference in Washington, D.C. It also seems that correspondence to Sens. Kasten and Proxmire and numerous Representatives did some good.

The amended rules were promised on January 25th after Congress received protests about the regulations that went into effect on January 1, 1985. The announcement of February 15 spelled out details of the changes and expanded the definition of "adequate contemporaneous records." This should be a relief to almost all Golf Course Managers since most of us need to drive a company vehicle. Rather than having to keep a log or diary of **every** trip, we are allowed under the amended rules to

substitute "contemporaneous records that contain the required information and that are kept in an orderly fashion." No logging at all is required for a company or other vehicle used exclusively for business if it is kept at the business site when not in use. The IRS said the company must have a policy, "heeded by employees, against the use of vehicles for personal purposes."

If an employer requires an employee to commute in a company vehicle but allows no other personal use, no logging will be required if value of the commuting — \$3.00 a day — is reported as tax-

able income to the employee.

The amended rules require that records on vehicles be made at the time of use. This record must include the date, mileage driven, purpose of the trip and the name of the user if someone other than the usual driver.

Congress voted last year to require stricter record-keeping in an effort to keep people from disguising personal trips as tax deductible business use. There has been such an outcry and protest about this new law that a majority of House members and 44 of 100 Senators have co-sponsored bills to repeal it!

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## MARCH MEETING DATE CHANGED

The date of the March business meeting has been moved from March 18 (as noted in a recent mailing) to Monday, March 25. The reason for the change was a conflict with the Appleton meeting of the UW—Extension Turf Conference. The meeting on March 25 will begin at **10:30 A.M.**

Please mail another reservation to our office when you receive it.