

# 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 are a worker under 70 1/2 and did not participate in any other pension plan or annuity plan during the year, you may include your spouse in your Individual Retirement Arrangement, if your spouse is not working. If you established an IRA for you and your spouse, you may contribute a total of 15% of your compensation to a maximum of \$1,750.

The advantage of an IRA is that taxes are not paid on the funds in the account until the funds are withdrawn, when you will probably be in a lower tax bracket. An IRA plan is available to GCSAA members through GCSAA. IRS Publication 590, "Tax Information on Individual Retirement Savings Programs," contains more facts.

Alimony payments are now an adjustment to income instead of a deduction. This means you may be able to claim the amount spent on alimony without itemizing.

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.

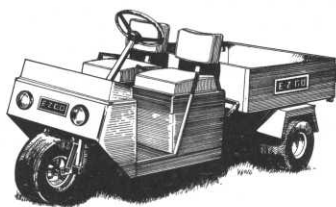
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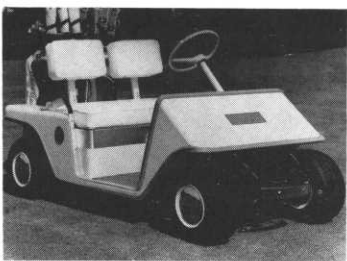
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