

#### Question

I will play golf 40 times this year, 30 times in connection with properly documented deductible entertaining of prospects and 10 times for personal purposes. To make my play acceptable to my business prospects, I have taken six golf lessons at a cost of \$900. May I deduct the cost of the lessons? (W.S., Newark, Del.)

#### Answer

Yes. The golf lessons improve the business skills you need in your prospecting.

You are somewhat like Tracey Topping, who used her equestrian events as the marketing muscle for her barn and home design business. The court allowed her to deduct the cost of her equestrian trainers. Topping needed the trainers so that she could win events and have her name announced over the loudspeakers as the rider of the winning horse.

You are also somewhat like the air traffic controllers who won education deductions for private pilot certification courses, aircraft rentals, and flying lessons, as this education improved their air traffic skills.

Alan Aaronson won an education deduction for his flying lessons because he proved that being able to fly improved his abilities as a news photographer.

How do you get this deduction? The first thing you need to assert is how those golf lessons improve your prospecting. For example, your improved play

- \* might help you gain access to new and different prospects.
- \* may give you more business prestige and standing with the prospect group you currently access (thereby improving business).
- \* might simply keep you as you are, thereby maintaining the skill that you need in your business prospecting.

Next, you need to allocate the cost of the golf lessons to three possible categories, as follows:

1. Personal nondeductible golf (which you said is 10 out of the 40 times you will play golf, or 25%)
2. 100% deductible charity event golf (if you participate in such charity events)
3. Regular business entertainment golf (which you said is 30 out of the 40 times you will play golf)