

# Citrus Notes



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*Dear Growers,*

*The following are grower events planned for the near future:*

*January 28-29<sup>th</sup> Florida Citrus Show*

*February 5<sup>th</sup> February OJ Break*

*February 9-13<sup>th</sup> International Research Conference on HLB*

*March 12<sup>th</sup> International Research Conference on HLB, Grower Day*

*Enjoy the issue,*

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### **February OJ Break**

On Thursday, February 5, 2015 we will be holding our 2015 February Citrus Growers OJ

Break. This will be our annual citrus pest management update meeting. The program will begin with check-in starting at 9:00 a.m. with the first presentation beginning at 9:30 a.m. We will be holding the OJ Break at the UF/IFAS Citrus Research and Education Center, Ben Hill Griffin Auditorium, 700 Experiment Station Road, in Lake Alfred. We needed to move the meeting up one week to avoid speaker conflicts with the International Research Conference on HLB that will be held the second week of February. We have submitted requests for CEU's for your restricted pesticide license (RUP) and the Certified Crop Advisor (CCA).

We will also have hard copies of the 2015 Florida Citrus Pest Management Guide available at the OJ Break.

The following is the program agenda:

**9:30 a.m.** Updates in the 2015 Florida Citrus Pest Management Guide, Asian psyllid control and benefits of Citrus Health Management Areas (CHMA's). Dr. Micheal Rogers, UF/IFAS CREC

**10:10 a.m.** Postbloom fruit drop, citrus black spot update and citrus greasy spot. Dr. Megan Dewdney, UF/IFAS CREC

**10:40 a.m.** Break

**10:55 a.m.** Soil arthropods and nematodes affecting Florida citrus. Dr. Larry Duncan, UF/IFAS CREC

**11:25 a.m.** Impacts of HLB on orange production and economic returns in Florida. Dr. Ariel Singerman, UF/IFAS CREC

**11:45 a.m.** Effects of HLB on citrus fruit drop, size and quality in Florida citrus. Dr. Tripti Vashisth, UF/IFAS CREC

*The program will conclude with lunch sponsored by Mark White and our friends at G.P. Solutions.*

It will be a great opportunity for you to meet a couple of our newest facility members from CREC, Dr. Singerman, Extension Economist and Dr. Vashisth, Extension Horticulturalist.

I will need you to please pre-register for the meeting since lunch will be provided. Please contact Gail Crawford at 863-519-1042 or email her at [dorothy@ufl.edu](mailto:dorothy@ufl.edu) to register no later than Monday, February 2, 2015.

### **2015 Florida Citrus Pest Management Guides**

The new 2015 edition of the Florida Citrus Pest Management Guide is now available. If you would like to have a copy prior to the February OJ Break, we have copies available at the office in Bartow and in Seffner.



### **Florida Citrus Show**



Celebrate the rewards and overcome the challenges associated with citrus production as you join growers from across the state for the 2015 Florida Citrus Show in Fort Pierce, January 28-29. Sample new varieties, enjoy indoor and outdoor exhibits featuring cutting-edge products and technologies, and get the latest information from leading growers and agriculture experts on production trends, grove management practices, produce marketing, and insect and disease management strategies.

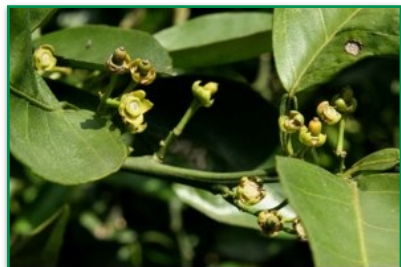
For additional information and registration use the following link: <http://www.citrusshow.com>



### **International Conference on HLB**

The Fourth International Research Conference on HLB will be held

February 9<sup>th</sup> to 13<sup>th</sup> in Orlando. The following link (<http://www.irchlb.org/>) has additional information of interest on the conference, along with information on the scheduled grower day in March 2015.



### ***Postbloom Fruit Drop (PFD)***

In 2014 there was a significant appearance of post bloom

fruit drop in Florida. Typically, PFD has a tendency to be problematic in groves with a recent history of having this disease. It would then behoove growers to examine flowers for the presence of this disease during this year's bloom period, especially in blocks that had a problem last year.

The severity of PFD can be directly related to certain environmental conditions, duration of bloom and citrus variety.

This disease is spread from infected to uninfected petals and citrus bloom by splashing rainfall. An extended bloom period with corresponding rainfall and wet conditions allow for significant development of inoculum during this time. Although all varieties of citrus are susceptible, Navels and Valencias usually suffer the most severe damage.

PFD can rapidly infect when present in as little as 24 hours, on to uninfected petals or bloom with corresponding symptom development in four to five days. It is therefore recommended that blocks with a history of this disease need to be inspected for symptoms twice weekly during the bloom period.

There are two models available that can help growers determine the need for fungicidal applications for this disease. The first is the PFD model that predicts the percentage of infected flowers 4 days into the future. The mathematical model can be found in the PFD section in the 2015 Florida Citrus Pest Management Guide (online copy at: [http://images.vancepublishing.com/thegrower/2015Citrus\\_web.pdf](http://images.vancepublishing.com/thegrower/2015Citrus_web.pdf)). The model recommends a

fungicide application when the predicted percentage of flowers infected is greater than 20% with sufficient bloom or developing bloom, represents a significant portion of the total crop and no fungicidal applications have been made in the last 10 to 14 days.

A second model called the PFD-FAD is available online at: <http://pfd.ifas.ufl.edu/>. This model is considered more complete due to model considerations for varietal susceptibility, grove disease history and timing of the last fungicide application.

In conclusion, based on the factors that affect the severity of PFD: previous history of the disease, an extended citrus bloom period and wet rainy conditions during this bloom, we can now review these in light of current predictions.

In the citrus flower bud advisories issued by Dr. Albrigo ([http://www.crec.ifas.ufl.edu/extension/flowerbud/2015/01\\_14\\_15.shtml](http://www.crec.ifas.ufl.edu/extension/flowerbud/2015/01_14_15.shtml)) one can link in the advisory the internet Expert System on intensity and time of bloom at: <http://disc.ifas.ufl.edu/bloom/>. The predictive information provided in the Expert System indicates two waves of flowering about two weeks apart. This likely could result in overlapping of both bloom periods resulting in a longer period of bloom compared to a single concise bloom prediction.

Last month we looked at the rainfall patterns for the predicted climate phase based on a weak El Nino condition this winter. The historical rainfall data for west Florida (Tampa, Lakeland and Ft. Myers) indicated an above average amount of rainfall for January and March in all three locations. This above average rainfall pattern could overlap with the citrus bloom period setting up the potential for wet and rainy conditions during this year's bloom.

Couple these predictions with a history of the disease and susceptible varieties, growers should be on the lookout for PFD this spring.

Fortunately, at the February OJ Break, Dr. Dewdney will be covering PFD and this would be an excellent time to learn about potential management choices.

## ***Agricultural Tax Planning - The “Kiddie Tax”***

(Author: Thomas J. Bryant, CPA and Ryan Beasley, CPA).

Children and dependents are generally taxed the same as other taxpayers, however there are some differences. Several “special rules” apply when calculating a child’s tax liability, if the child is required to file a tax return.

- a. No personal exemption is allowed an individual that can be claimed as a dependent on another taxpayer’s return.
- b. The standard deduction is limited for dependents.
- c. And then there is the “**Kiddie Tax**”.

Children with “**unearned income**” of over \$2,000 may be taxed at their parent’s top marginal tax rate if it results in a higher tax than would apply at the child’s rate. This is commonly referred to as the “Kiddie Tax”. Form 8615 is used to report and determine the child’s tax. The so called Kiddie Tax rules were enacted to prevent wealthier taxpayers from diverting income to their children as a means of avoiding the higher income tax rates. The personal exemption and standard deduction limitations (a. and b.) above are **not** part of the Kiddie Tax rules, but relate to dependency issues.

### **Children Subject to the Kiddie Tax**

If the child meets **all** of the following conditions, they must file Form 8615 and pay the Kiddie Tax:

- a. The child had more than \$2,000 of **unearned income**.
- b. The child is required to file a tax return.
- c. The child is either (1) under age 18 at the end of the year, or (2) age 18 and did not have **earned income** that was more than half of the child’s support, or (3) was over age 18 and under 24 at the end of the year, a full time student\*\*, and did not have **earned income** that was more than half of the child’s support.

- d. At least one of the child’s parents was alive at the end of the year.
- e. The child does not file a joint return for the tax year.

### **Unearned Income**

Unearned income is all taxable income other than earned income and includes ordinary dividends, taxable interest, capital gains, rents, royalties, etc. Taxable social security benefits, pension and annuity income, taxable scholarships, unemployment compensation, alimony, and income received as beneficiary of a trust are also examples of unearned income. In most cases children subject to the Kiddie Tax have received unearned income from trust funds, income from gifts or possibly from an inheritance if one parent is still alive. Unearned income **does not include** earned income such as salaries and wages, tips and other payments received for personal services performed.

### **When the Kiddie Tax Does Not Apply**

If the child meets **any** of the following conditions then the Kiddie Tax does not apply:

- a. The child had less than \$2,000 of **unearned income**.
- b. The child is age 18 at the end of the year and had **earned income** that was more than half of the child’s support.
- c. The child was between age 18 and 24 at the end of the year and **not** a full time student\*\*.
- d. The child was age 24 or over at the end of the year.
- e. Neither of the child’s parents was alive at the end of the year.
- f. The child filed a joint return with someone else for the tax year.

### **Additional Information**

The Kiddie Tax is based on the **parent’s tax rate** – even if the parent does not claim the child as a dependent or is not the child’s legal guardian. This means

that the grandparent's/other relative's tax information should not be used to determine Kiddie Tax even if said grandparent or other relative is the child's legal guardian. The same is true for non-related legal guardians. Only the natural or adoptive parent's tax information is considered in regard to the Kiddie Tax. If the parent's tax information is unknown, reasonable estimates of the parent's income can be used. Once the correct information is received then an amended return should be filed on Form 1040X. If a child cannot get the required information about his or her parent's tax return, the child (or the child's legal representative) can request the necessary information from the IRS. Parents, if certain conditions are met, may elect to report the unearned income of a child on their return using Form 8814.

**\*\*Full-Time Student** – A full-time student is a child who during some part of each of any 5 calendar months of the year was enrolled as a full-time student at a school, or took a full-time on-farm training course given by a school or a state, county, or local government agency. A school includes a technical, trade, or mechanical school.

### **Summary**

The purpose of this article is to familiarize readers with the Kiddie Tax rules. There are no exceptions to the Kiddie Tax. If the child meets all of the conditions listed above under "Children Subject to the Kiddie Tax", the child, or the parents if they so **elect**, must pay the additional Kiddie Tax.

For more information on this topic and other tax planning for farming, please contact me at (863) 640-2008 or [Tom@beasleybryantcpa.com](mailto:Tom@beasleybryantcpa.com) and/or Ryan Beasley at (863) 646-1373 or [Ryan@beasleybryantcpa.com](mailto:Ryan@beasleybryantcpa.com).

For information on other relevant topics visit our website at [www.beasleybryantcpa.com](http://www.beasleybryantcpa.com). We at Beasley, Bryant & Company, CPA's, P. A. are experienced in agricultural business problems, tax issues or concerns, and are here to help you.

### ***International Research Conference on HLB Grower Day***

A grower meeting will be held from 9:00 a.m. to 12:00

noon on Thursday, March 12, 2015, at the UF/IFAS Citrus Research and Education Center in Lake Alfred. The Grower Day will be a condensed version of salient points conveyed at the International research Conference on HLB. Lunch will be served, please register by email to: [clarkb@flicitrusmutual.com](mailto:clarkb@flicitrusmutual.com)