



# DEALER

The Newsletter of NORTHEAST EQUIPMENT DEALERS ASSOCIATION, INC.



## New York Wants People to Track Spotted Lanternfly

**A new online interface will allow volunteers to assist in surveying for the pest and tracking associated data.** - Feb 17, 2021

The New York State Department of Agriculture and Markets; the Department of Environmental Conservation; and the Office of Parks, Recreation and Historic Preservation announced an innovative effort to combat the spread of spotted lanternfly in New York state.

A new online interface will allow volunteers to assist in surveying for spotted lanternfly and tracking associated data. The program encourages broader surveying for SLF and increased public awareness of this invasive pest, following confirmed findings in New York state last fall.

"This first-of-its-kind effort is a great next step in New York's work to combat spotted lanternfly," says Richard Ball, commissioner of agriculture. "The public has been key to our efforts in combating the spread of this invasive species for years. By expanding this call to action, we can continue to share knowledge and encourage awareness of SLF across New York, while also increasing the amount of ground we are covering. I thank our volunteers for their help and encourage New Yorkers to get trained and start surveying."

The new initiative invites volunteers to sign up to survey a specific area, or grid, of land on iMapInvasives. This online, GIS-based data management system is used to assist citizen scientists and natural resource professionals to protect against the threat of invasive species. Volunteers also will enter data from their survey work into iMapInvasives.

The state will hold a series of training webinars to educate volunteers on how to identify SLF and tree of heaven, a plant that SLF commonly feeds on. Each training webinar will focus on a different life stage of SLF based on the time of year that stage would be most likely found during survey.

This winter, the training will focus on identifying SLF egg masses. The training also will cover how to use iMapInvasives, how to sign up for a grid and track data, and details about land access.

More information about the program, including upcoming webinars, can be found at [nyimainvasives.org/slf](http://nyimainvasives.org/slf).

**First discovered in Pennsylvania in 2014**, spotted lanternfly has since been *continued on page 12*

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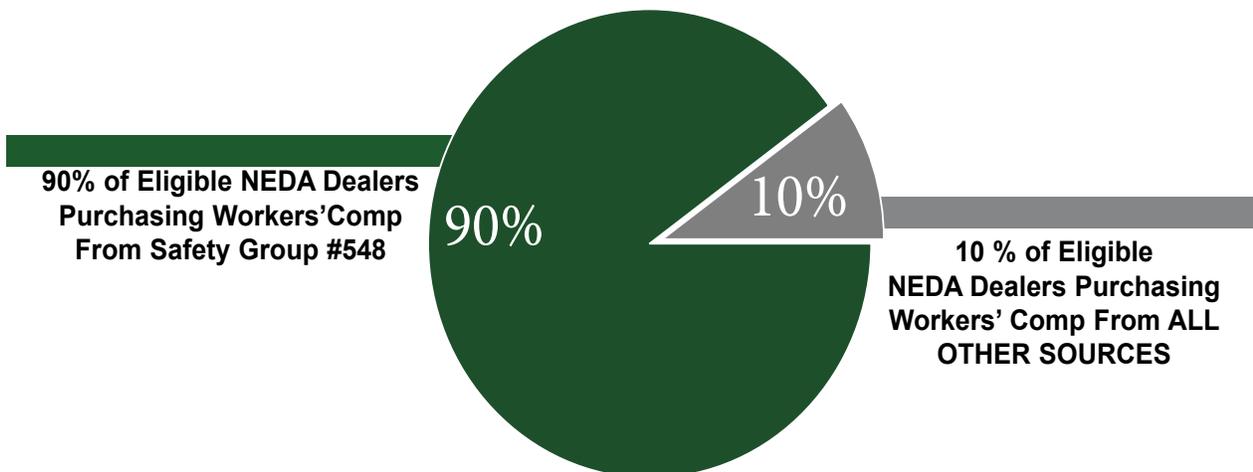
Policy Year	Dividend
2018-2019	40.0%
2017-2018	40.0%
2016-2017	35.0%
2015-2016	30.0%
2014-2015	20.0%
2013-2014	15.0%
2012-2013	15.0%
2011-2012	5.0%
2010-2011	20.0%
2009-2010	25.0%

### ELIGIBILITY

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# Observations from the **FIELD**

I continue to hear from dealers that 2020 was a profitable year, with a select number reporting that 2020 was their most profitable ever and have seen some impressive sales data for other industries and markets similar to ours. Based on my most recent visits, the trend seems to be carrying through into 2021 as people get vaccinated, restrictions are loosened, traffic increases, and business adapts. Expectations are that net farm income will slip somewhere around 10% in 2021, mostly due to reduced subsidies and support payments. If farm income does slip, I would expect that large Ag Equipment sales may be negatively impacted, so we may have to keep a closer eye on that inventory. Construction equipment sales and manufacturing seem to have been the only market segments to suffer negative consequences due to Covid-19 in 2020, and expectations are that these market segments will pick up as the federal government focuses on promised infrastructure spending, state, and local government budget supplements.

To be sure, predicting how 2021 actually plays out will be especially interesting! There are so many variables such as how the new administration will deal with China and, more specifically, whether tariffs will remain. Will there be enhanced regulations against forced technology transfer? How will manufacturing and supply chains adapt? (Who would have guessed that they couldn't find enough microchips to keep the lines running in Detroit!) These questions and many more have yet to be answered.

On the legislative front, we have had some successes in the last month or two. **Our amendment to the warranty section of CT's fair dealer law (CT - SB264 AN ACT CONCERNING FAIR REIMBURSEMENT TO RETAIL DEALERS OF POWER EQUIPMENT) was voted out of committee with unanimous support and passed on to the Senate for consideration.** Thanks to Brian Carpenter's testimony before the Vermont House Ag and Forestry Committee, we believe that the committee isn't likely to take action on bill H. 58 - *An act relating to creating a right to repair agricultural equipment.* Unfortunately, that's not the only R2R (right-to-repair) bill that's been introduced in our region, nor are they the only bills that we are tracking on your behalf.

For those of you who might have an extra minute and want to "explore," we have tried to make the legislative report a bit easier to navigate by breaking the list up into **eight "categories": COVID 19, FAIR DEALER LAW, FEDERAL LAW, GENERAL AGRICULTURE, INCOME/ESTATE LAW, REGULATIONS/LEGAL, RIGHT TO REPAIR, and SALES TAX @ <https://www.ne-equip.org/legislative-update/>.** Please let us know what you think.

Brian's testimony in Vermont and our success in CT are two examples of what can be done when dealers participate in the legislative process and when our legislative fund is blessed with a strong financial position and active dealer participation in our grassroots campaigns. Simply put, our ability to act on your behalf depends on you. We need your help in recruiting new members, participating, and financially supporting our legislative work.

**Please consider making a contribution to NEDA's legislative fund!**

**When you REAP the benefits of membership, your PROFITS will follow!**



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Alone we can do so little ...  
together we can  
accomplish great things!

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## Guidance on Use of COVID-19 Sick Leave

On March 18, 2020, New York State enacted legislation authorizing sick leave for employees subject to a mandatory or precautionary order of quarantine or isolation due to COVID-19. The law provides paid and unpaid sick leave with access to expanded paid family leave and temporary disability depending on the size of the employer. All employees, regardless of the size of their employer, are entitled to job protection upon return from leave. To read more on COVID-19 sick leave guidance [CLICK HERE](#)



## 2020 Brought Opportunities and Challenges Agricultural Retail Operations

2020 has not been without its challenges for those in agricultural retail. However, this year has also brought new opportunities to business owners resulting from increased demand and unique service options, including curbside pickup and delivery. Read more on this great article. [Click:](#)

The Northeast Economic Engine: Agriculture, Forest Products and Commercial Fishing Show \$102 Billion in Economic Impact in Northeast | 2020 Brought Opportunities and Challenges to Agricultural Retail Operations (farmcrediteast.com)

*~ Article courtesy of Farm Credit East*



Attention NY Equipment Dealer Do you know of or have a student admitted or attending either SUNY College of Agricultural Technology or Morrisville State College?

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## HBS Systems Wins Two Silver Stevie® Awards in 2021 Sales & Customer Service

Richardson, TX – February 1, 2021 – HBS Systems, a leading provider of web-based equipment dealership management solutions and rental software, has been named the winner of two 2 Silver Stevie® Awards in the Contact Center of the Year (Up to 100 Seats) – Technology Industries and Customer Service Department of the Year – Computer Software (Up to 100 Employees) categories in the 15th annual Stevie Awards for Sales & Customer Service. **Learn more about the Stevie Awards at: <http://www.StevieAwards.com>.** The Stevie Awards are the world’s top honors for customer service, contact center, business development, and sales professionals. More than 2,300 nominations from organizations of all sizes and in virtually every industry, in 51 nations, were considered in this year’s competition.

“We strive to deliver exemplary training and on-going support to our customers, these awards help affirm our commitment and success”, said HBS Systems President and CEO, Chad Stone. “This recognition is a great representation of the dedication of our experienced team who serve our more than 1,500 equipment dealerships throughout North America. Optimizing our customer experience is an on-going process, and we are committed to going above and beyond, thanks to the extreme dedication of our team and the priceless support of our loyal customers.”

### About HBS Systems, Inc.

Since 1985, HBS Systems, Inc. has served equipment dealers, manufacturers, and distributors worldwide in the agricultural, aggregate, construction, industrial, and material handling equipment industries with our web based NetView ECO equipment dealership management software. Our integrated OEM solutions simplify complex Kubota, John Deere, CNH Industrial, Case Agriculture and Case Construction, New Holland Agriculture and New Holland Construction, AGCO, Bobcat, Vermeer, and CLAAS processes with automation and an intuitive design. NetView ECO improves the equipment dealership’s accuracy, usability, and efficiency, leading to increased profitability and customer satisfaction. Our web-based ERP gives equipment dealerships the ability to easily manage Accounting, Parts Inventory, Units, Rental, and Service including mobile access for remote technicians. Our secure cloud-based data platform scales to equipment dealer’s business needs and offers accessibility from any Internet-connected device, including smartphones and tablets, allowing your employees to stay connected to data no matter where they are. HBS Systems prides itself on providing advanced technology today that positions equipment dealerships for the future. To learn more, contact our experienced team at [sales@hbssystems.com](mailto:sales@hbssystems.com), 800-376-6376, or visit [www.hbssystems.com](http://www.hbssystems.com).

## NEDA 2021 Holiday Schedule

Friday	April 2	Good Friday
Monday	May 31	Memorial Day
Monday	July 5	Independence Day
Monday	September 6	Labor Day
Monday	October 11	Columbus Day
Thursday	November 25	Thanksgiving
Friday	November 26	Thanksgiving
Friday	December 24	Christmas
Friday	December 31	New Years





# Northeast Equipment Dealers Association

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SUB TOTAL \_\_\_\_\_

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OFFER Expires March 31, 2021

# Secretary Perdue Applauds USDA's 2020 Accomplishments

WASHINGTON, Dec. 17, 2020  
— U.S. Secretary of Agriculture  
Sonny Perdue applauded the  
accomplishments made by the U.S.  
Department of Agriculture (USDA) in  
2020.

"While this was a tough year  
with the coronavirus, historic  
wildfires, and weather damage, USDA  
met these challenges with a multitude  
of programs and services to support  
Americans and keep our agricultural  
sector running and responsive to  
the country's needs," said Secretary  
Perdue. "We salute our mission  
areas and agencies for keeping our  
customers front and center, serving  
the American people, farmers,  
ranchers, foresters, and producers."  
Farmers to Families Food Box  
Program:

USDA's Agricultural Marketing  
Service (AMS) purchased \$8.6  
billion in food for delivery to  
food banks, churches, schools,  
community organizations, tribal  
organizations, and international food  
aid organizations through various  
programs during Fiscal Year 2020.  
Using Coronavirus Food Assistance  
Program (CFAP) funding, USDA  
announced the Farmers to Families  
Food Box Program on April 17, 2020.

The Secretary discussed all other  
agencies and programs. Coronavirus  
Food Assistance Program (CFAP)  
Funding, Access to Food, Trade,  
Customer Service, Rural Broadband,  
Innovation and Sustainability, and  
then discussed USDA's other Agency  
Accomplishments: AMS, ARS, APHIS,  
ERS, FPAC, FSA, FNS, FSIS, FOREIGN  
AG.SERVICES, LIKE USMCA, USFS,  
NASS, NIFA, NRCS, OCE, OPPE,  
OTR, REE, RMA AND RD, RURAL  
DEVELOPMENT.

[Please read the balance of the  
article at: Secretary Perdue applauds  
USDA's 2020 accomplishments |](#)

Morning Ag Clips

~ Article courtesy of: © 2020 Morning  
Ag Clips, LLC., 12-17-2020

# Section 179 Update

## What you need to know in 2021

Planning your next farm equipment purchase? Whether you intend to buy, finance or lease, you may be qualified to take advantage of substantial tax savings under Section 179 again this year.

Here is your guide for navigating Section 179, bonus depreciation and other bottom-line enhancing tools in 2021.

## Deduction limits

The Section 179 deduction limit for 2021 was raised to \$1,050,000 with an equipment spending cap of \$2,620,000. This is a slight increase from the 2020 Section 179 tax deduction which was set at a \$1,040,000 limit with a threshold of \$2,590,000 in total purchases.

Using the Section 179 deduction, you can write off the entire purchase price of qualifying equipment up to the deduction limit. In 2018, qualifying equipment was expanded to include both new and used equipment. This definition of qualifying property remains in effect for 2021.

In addition to equipment purchases, other eligible items may include "off-the-shelf" computer software, breeding livestock, and single purpose structures, such as milking parlors.

## Bonus depreciation

Bonus depreciation, which is generally taken after the Section 179 spending cap is reached, will again be offered at 100% on eligible new or used assets acquired in the current year.

Under the Tax Cuts and Jobs Act, first-year bonus depreciation at 100% will remain in effect until January 1, 2023. After that, the following phase-down will occur:

- 80% for property placed in service after December 31, 2022 and before January 1, 2024.
- 60% for property placed in service after December 31, 2023 and before January 1, 2025.
- 40% for property placed in service after December 31, 2024 and before January 1, 2026.
- 20% for property placed in service after December 31, 2025 and before January 1, 2027.

## Advantages of leasing equipment with Section 179

Leasing continues to be an effective tool for lowering payments and preserving cash and credit lines. From a tax perspective, two of the most popular types of leases are a true tax lease and a conditional sales lease.

By opting for a true tax lease, you can avoid the diminishing benefit of Section 179 and take advantage of a consistent write-off over the course of the lease rather than expensing 100% in the first year only.

In contrast, a conditional sales lease enables you to take depreciation just like a loan while benefitting from a lower lease payment, making it an attractive option if you are looking to enhance cash flow.

AgDirect offers both true tax leases and conditional sales leases to meet your various needs and unique tax situation.

## Impact on equipment costs

The potential savings from Section 179 can have a significant impact on your equipment costs. If you are considering an equipment purchase in the current tax year, you can estimate those savings using the 2021 Section 179 Tax Deduction Calculator.

For example, a \$200,000 tractor coupled with Section 179 can reduce the true cost of the purchase to \$130,000, freeing up \$70,000 in cash savings. This sample calculation assumes a tax bracket of 35%.

The calculator provides a potential tax scenario you can use to gauge the various ways Section 179 can impact your bottom line. Talk to your tax advisor to determine how the indicated tax treatment applies to your equipment purchase.

## Other takeaways

Although tax incentives like Section 179 and bonus depreciation can be beneficial, these  
*continued on page 9*

# Section 179 Update

continued from page 8

provisions should only be used in situations that make long-term financial sense for your operation. That is why it is important to always consider your tax circumstances and cash-flow requirements when using these tools.

Before making any large capital purchases, it is a good idea to consult with an accountant or tax adviser to ensure deductions are claimed according to the Section 179 code. Keep in mind not all states conform with federal increases to expensing limitations or the federal treatment of bonus depreciation provisions.

To learn more about financing and leasing equipment with Section 179, contact your nearest AgDirect territory manager or the AgDirect Finance team at 888-525-9805. - Published on 2/10/2021

## Learning Center

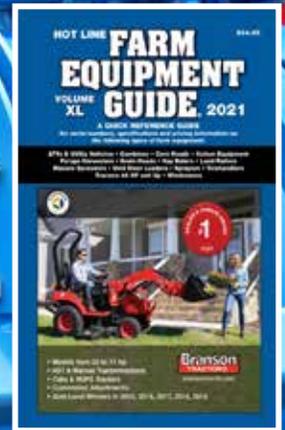
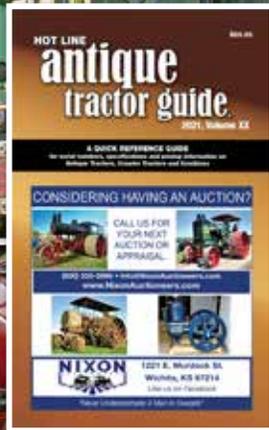
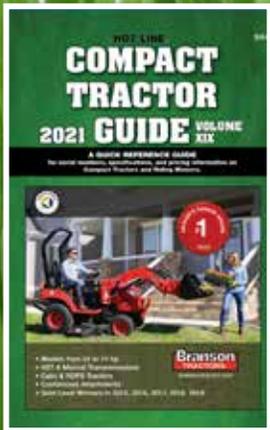
Agriculture is constantly evolving, which is why AgDirect® works to help you make the right decision for your operation when it comes to financing your next tractor, combine or ag equipment.

The impact (value) of the association's legislative advocacy, work-force development, and Industry Relations work can easily be overlooked. Our efforts cannot be accomplished without significant financial investment, support, and grassroots participation. If we're to continue that work, we are going to need your help participating in and financially supporting our legislative work, association governance/direction, and program development. We need your help recruiting new members, participating in legislative visits, giving testimony, contributing financially to the legal/legislative fund, association governance/direction, and program development!



**When you REAP the benefits of membership, your PROFITS will follow!** Call Ralph Gaiss at 800-932-0607 for questions and support.

# GET YOUR 2021 GUIDES TODAY!



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Field Director / Legislative  
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**AG TECHNICIAN  
ASSESSMENT**



# WORKFORCE DEVELOPMENT

We are making progress on your behalf!

As a result of our advocacy work and participation in the Pennsylvania Department of Education's (DOE) bi-annual review of the high school Ag Mech programs task list and our continuing engagement with the DOE, the Professional Development Office, legislators, and the Agricultural Educational Commission, we have seen an increased focus and reevaluation of both the development and curriculum. That focus has resulted in increased support (funding) of professional development opportunities (teach-the-teacher) and curriculum focused on hydraulics, electrical and control systems, and diesel technology. We are excited to see that work, review, and reevaluation and funding increases and support of Pennsylvania's high school Ag Mech programs. Hopefully that work will help us as we engage with other instructors and education leadership throughout our region.

***I need to offer up a huge "shout out" to the Marc Bourgeois and his leadership team at MB Tractor of Tilton, a 9-location dealership from New Hampshire with locations in all New England.*** As a result of their help and encouragement, we were able to connect with Kubota corporate staff and begin the process of aligning their online course work with the Ag Technician Apprenticeship(s) related education support.

Dealer engagement and, more specifically, participation are keys to success in workforce development programs - like legislators, educators and manufacturers respond to repeated prompts from dealers. Manufacturers know that a service department staffed by fully qualified and capable technicians minimize their warranty obligations but, more importantly, they know that service departments sell iron! They also have a vested interest in your dealership's service department. **Educators, particularly in the Career and Technology Education system, respond to employers. Educational institutions such as High Schools and Technical Colleges have a vested interest in seeing their graduates employed immediately after graduation. They understand that "employment" is directly tied to the skills and competencies mastered by their graduates while completing their studies.**

We continue to receive applications via the apprenticeship website ([www.nedaapprenticeship.com](http://www.nedaapprenticeship.com)) and are committed to constant improvement of the apprenticeship program(s), related education offerings, curriculum development, and expansion. To be clear, dealer participation makes that work more productive, efficient, and effective! There are lots more work yet to be accomplished and we are excited about the opportunities and possibilities – **please take time to reach out and participate in our workforce development programs. We are all in this together.**

Please remember that your Ag Technician Skills validation test have been added to your association's website at: <https://www.ne-equip.org/member-benefits/education-programs/employee-skills-test/> – Dealers and leading technicians have confirmed that the test does what it is intended to do! The cost for members is \$65.00 each, and \$100.00 each for non-members.



# Lancaster Farming

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# New York Wants People to Track Spotted Lanternfly

*continued on page 1*

found in New Jersey, Maryland, Delaware, West Virginia, Virginia and New York. It was first confirmed in New York state on Staten Island in August 2020.

Adult lanternflies and egg masses have since been found in Port Jervis, Sloatsburg, Orangeburg and Ithaca. The destructive insect feeds on more than 70 plant species, including tree of heaven, and plants and crops that are critical to New York's agricultural economy, such as grapevines, hops, apple trees and maple trees.

While these insects can jump and fly short distances, they spread primarily through human activity. Spotted lanternfly can lay its eggs on any number of surfaces, such as vehicles, stone, rusty metal, outdoor furniture and firewood.

Adult spotted lanternflies can hitch rides in vehicles, on any outdoor item, or cling to clothing or hats, and be easily transported into and throughout New York.

In addition to volunteering for

this new surveying effort, the public is encouraged to thoroughly inspect vehicles, luggage and gear, and all outdoor items for egg masses and adult spotted lanternflies before leaving areas with the pest, particularly in the counties of states in the quarantine area: **Pennsylvania, New Jersey, Maryland, Delaware, West Virginia and Virginia.** If adult spotted lanternflies are found, residents should remove them and scrape off all egg masses.

Residents also can help by allowing state surveyors access to properties where spotted lanternflies may be present. Surveyors will be uniformed and will always provide identification.

## When to find them

Adult spotted lanternflies are active from July to December. They are about 1 inch long and a half-inch wide at rest, with eye-catching wings. Adults begin laying eggs in September, and egg masses can be found throughout the

winter.

Signs of an infestation may include sap oozing or weeping from open wounds on tree trunks, which appear wet and give off fermented odors; 1-inch-long egg masses that are brownish-gray, waxy and mud-like when new; and old egg masses that are brown and scaly.

You might also see massive honeydew buildup under plants, sometimes with black sooty mold developing. For more information about spotted lanternfly, visit [agriculture.ny.gov/SLF](http://agriculture.ny.gov/SLF).

Source: New York State Department of Agriculture & Markets, which is solely responsible for the information provided and is wholly owned by the source. Informa Business Media and all its subsidiaries are not responsible for any of the content contained in this information asset.

~ Article courtesy of  
*American Agriculturist News*

## EQUIPMENT DEALERS ASSOCIATION (EDA) DEALER-MANUFACTURER RELATIONS SURVEY

The Equipment Dealers Association (EDA) is once again conducting their annual Dealer-Manufacturer Relations Survey.

This survey provides dealers the opportunity to rate the manufacturers they do business within important categories regarding Products (quality, availability, and technical support), Parts (availability, quality, and return policy), Communication, Warranty and Marketing/Advertising support.

Responses are compiled anonymously and distributed to manufacturers and dealers for comparison, analysis, and review. The survey results are helpful in the association's discussion with manufacturers to help identify and address issues of concern.

As a dealer, you should have received an E-Mail from Equipment Dealers Association with the survey link.

If you have not received a survey request you can request a link to access and complete the survey by contacting Equipment Dealers Association at [surveys@equipmentdealer.org](mailto:surveys@equipmentdealer.org) and they will send you your unique link to the survey. Individual dealer contacts are only able to take the survey once.



## Equipment Dealers Operations Compared to All other Dealers Operations

As you can see below equipment dealer operations are strikingly similar to the operations of motorcycle, off road, snowmobile, car, truck and RV dealers. The difference between equipment dealers and all other dealers is minimal and inconsequential.

Standard Operations	Equipment	Motorcycle	Off Road	Snowmobile	Car	Truck	RV
Sales & Service Agreement w/manufacturer	X	X	X	X	X	X	X
Assigned Territory	X	X	X	X	X	X	X
Measured by Territory Sales	X	X	X	X	X	X	X
Stock Vehicles	X	X	X	X	X	X	X
Floor Plan Loans for Vehicles	X	X	X	X	X	X	X
Stock Parts	X	X	X	X	X	X	X
Display Manufacturer Signs	X	X	X	X	X	X	X
Website	X	X	X	X	X	X	X
Sell Vehicles	X	X	X	X	X	X	X
Sell Parts	X	X	X	X	X	X	X
Conduct warranty repairs	X	X	X	X	X	X	X
Remit warranty claims to factory	X	X	X	X	X	X	X
Subject to Sales & Warrant Audits	X	X	X	X	X	X	X
Service Vehicles	X	X	X	X	X	X	X
State inspect vehicles		X			X	X	X
Subject to Federal Emission	X				X	X	X
Assist Customers w/Financing	X	X	X	X	X	X	X
Use Factory-Arm Financing	X	X	X	X	X	X	X
Train Salespeople	X	X	X	X	X	X	X
Train Technicians	X	X	X	X	X	X	X
Tool inventory	X	X	X	X	X	X	X
Title Vehicles		X			X	X	X
Service Bays	X	X	X	X	X	X	X
Show Room	X	X	X	X	X	X	X
Finance and Insurance office	X	X	X	X	X	X	X
Dealer Management System	X	X	X	X	X	X	X
Fix recalls	X	X	X	X	X	X	X
Commercial Drivers License	X	X	X	X		X	X
Monroney Label on Vehicle					X		
Cash Reporting Rule	X	X	X	X	X	X	X
Can Spam Rule	X	X	X	X	X	X	X
Telemarketing Rule	X	X	X	X	X	X	X
Fuel Economy Guide					X	X	
FTC Buyers Guide					X		
Banking Dept Retail Sellers License	X	X	X	X	X	X	X
State Dealer License		X	X	X	X	X	X
Ins Dept Producers License	X	X	X	X	X	X	X
OFAC Check list	X	X	X	X	X	X	X
ECOA (Reg B)	X	X	X	X	X	X	X
Consumer Leasing Act (Reg M)	X	X	X	X	X	X	X
Truth in Lending Act (Reg Z)	X	X	X	X	X	X	X
FACT Act	X	X	X	X	X	X	X
Cooling Off Laws	X	X	X	X	X	X	X
State and Federal Deceptive laws	X	X	X	X	X	X	X
Odometer Laws					X	X	X
UCC Laws	X	X	X	X	X	X	X
State Warranty Laws	X	X	X	X	X	X	X
Federal Excise Tax						X	

# Commodity Super Cycle Will Not Last Long, an Economist Says

*Look for the 15 good problems that show your business is running well.*

**Chris Torres** | Feb 16, 2021

With the COVID-19 pandemic still raging, lots of volatility in the corn and soybean markets, and surplus dairy production threatening milk prices, ag economist David Kohl says good farm management is more important than ever.

And while the pandemic has created hardships, it is a great time to take advantage of opportunities and separate the things you can control from the things you cannot control.

"You're going to have to be flexible, innovative and adaptive, but you'll also have to focus," Kohl said during his keynote address at the virtual Pennsylvania Dairy Summit.

There have only been a handful of great commodity super cycles, Kohl says, and we are in the middle of one right now, which he calls the "government and central bank super cycle."

The government stimulus checks, devaluation of the dollar, the effects of climate change in certain areas and low interest rates are bringing investors back into commodities, he says. Not to mention, China is still recovering from African swine fever and is rebuilding its hog herd.

But unlike the super cycle of the early 2010s when corn and soybean prices hit the stratosphere for a couple of years, Kohl does not see this super cycle lasting exceptionally long. Government stimulus will eventually end, and commodity demand, especially from China, likely will cool down.

"One thing, it's false, but it's impacting grain," he says. "I see this abating in 2021-22, but a strategy is needed post cycle."

Things to watch for - Globalization has been good for dairy as export markets have grown significantly over the years. But Kohl thinks that growing nationalism could threaten future dairy export markets.

Couple that with the fact that COVID-19 highlighted this country's problems with supply and marketing chains, and the fact that the pandemic likely will continue to affect traditional marketing chains, and this could be a drag on dairy supply and demand. Go back to last April when milk had to be dumped because the industry could not pivot quickly enough to react to sudden changes in consumer behavior.

See balance of this excellent article by clicking [here](#). Commodity super cycle won't last long, ag economist says ([farmprogress.com](#)).

*~ Article courtesy of Farm Progress.Com*

# Taxability of Paycheck Protection Plan Loans

Act 1 of 2021 (SB 109) that was signed into law by the Governor on February 5, 2021 states that Paycheck Protection Plan (PPP) loans used to pay business expenses during the COVID-19 pandemic that are subsequently forgiven by the lender are not taxable income for Pennsylvania personal income tax purposes. The bill also states that for PA personal income tax purposes no deduction may be disallowed for an expense that is otherwise deductible if the payment of the expense results in forgiveness of a covered loan.

For corporate net income tax, Pennsylvania taxable income is based upon federal taxable income. Pennsylvania law does not include an add back to or deduction from federal taxable income for forgiveness of a Paycheck Protection Plan loan.

# Federal Stimulus Checks Not Subject to PA Taxes

The stimulus checks, otherwise known as economic impact payments, being distributed by the federal government are not subject to Pennsylvania personal income tax. The payments are considered a rebate that is non-taxable in Pennsylvania. Additionally, ACT 1 of 2021 (SB 109) that was signed by into law by the Governor specifically states the payments are not taxable under Pennsylvania's Tax Reform Code.

The payments are being distributed as part of federal economic stimulus legislation that has been passed in response to the COVID-19 pandemic.

The U.S. Treasury Department and the Internal Revenue Service have announced the payments are distributed automatically, with no action required for most people. However, if you did not get any payments or got less than the full amounts, you may qualify for the Recovery Rebate Credit. Visit the Economic Impact Payment Information Center on the IRS website for further information.

For more alerts from the Department of Revenue during the COVID-19 pandemic, check out the department's COVID-19 information page.

## NEDA Has Your COVID 19 Supplies!

As Businesses start to reopen, standards will need to be met.

Northeast Equipment Dealers Association has your COVID 19 supplies available!!

Get Quantity Discounts!!

**See page 19 for additional information.**

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# Wearing Masks in the Workplace – Does Anything Go?

Masks in the workplace are now commonplace and, in many jurisdictions, required by law. But should employers monitor the masks being worn by their employees if they are being used to espouse their beliefs for or against political or social causes? If employees show up with masks that contain language or symbols such as “MAGA,” “BLM” or “Back to Blue,” etc., how should employers handle these statements?

As a threshold matter, employers are obligated to create and maintain safe work environments, free from unlawful, **Discrimination by Type | U.S. Equal Employment Opportunity Commission (eoc.gov)** - for ALL of their employees, regardless of gender, age, race, religious background, etc.. Direct or even indirect messages on any attire, including masks, that are harassing, threatening or discriminatory and based on statutorily protected characteristics cannot and should not be permitted in the workplace. However, political affiliation and affiliation with social causes generally are not protected by law. So, whether an employer wishes to prohibit employees from wearing apparel — masks included — that make political or social statements is generally up to the employer’s discretion.

## THE “ALL OR NONE” APPROACH

Employers must take care to ensure that all employees are treated fairly and in a non-discriminatory manner. Employees should feel safe and comfortable in the workplace. To reach the necessary levels of fairness, security and comfort, employers should ensure that employees do not use work time or work premises to demonstrate political and social viewpoints, even though their masks or other attire, given the wide range of views, opinions, beliefs, or practices related to sensitive and controversial topics that employees may possess. After all, employees should focus on their work and work-related discussions while they are in the workplace. The best way to achieve these goals is by prohibiting employees from using their apparel, including their masks, to espouse ANY political statements, social messages or other beliefs and opinions. Indeed, only an “all or none” approach will ensure that all employees are treated impartially and in a non-discriminatory manner.

## REALITY CHECK

Admittedly, even if employees cannot use their clothing to express their views, they are likely going to want to talk about non-work-related items in the workplace, which may include the news of the day, politics, and other issues that may be controversial or sensitive. It is human nature, and in fact, many employers do want to encourage a culture of comradery, where employees enjoy their time at work by engaging in collegial banter with their co-workers. That said, if employees come to work and behave unprofessionally or argue with each other, including about non-work matters, then the employer can and should still proceed with enforcing its normal disciplinary policies. Employers can and should take care to ensure that employees behave in a professional manner during work hours and are productive, as they can be subject to a disciplinary consequence if they fail to do so. Employers should also consider various training, particularly around workplace safety, **sexual harassment and prevention, 4 Strategies to Prevent Workplace Sexual Harassment (enquiron.com)** - and **workplace sensitivity, Workplace Sensitivity – Why Training is Important - Enquiron** - to help educate their staff on how to best treat and interact with their fellow co-workers.

## THE INFAMOUS DRESS CODE

Many employers likely haven’t thought of a **dress code, Get with the Times: Dress Code Policies in 2020** - Enquiron - in the traditional sense, in quite some time; especially with the influx of remote work over the past few months (although that did bring its own set of attire challenges). As face masks are now part of our way of life, keep in mind that they would fall under a dress code policy, so employers may want to

*continued on page 21*

# COVID-19: USDA Suspends FSA Loan Collections and Foreclosures

On January 26, 2021, the U.S. Department of Agriculture (USDA) announced that it will suspend, until further notice, collections and foreclosures on Farm Service Agency (FSA)-administered Direct Farm Loans and Farm Storage Facility Loans.

According to the announcement, USDA will suspend wage garnishments and non-judicial foreclosures. The agency will also refrain from referring foreclosures to the Department of Justice (DOJ) and will cooperate with the U.S. Attorney’s Office to halt evictions and judicial foreclosures on previously referred accounts.

Additionally, USDA has extended the deadlines for borrowers to apply for loan deferrals and respond to loan servicing actions. USDA states that it expects to continue this action, which applies to about 10% of all FSA borrowers, throughout the COVID-19 disaster declaration.

*~ Article courtesy of  
FEBRUARY 1, 2021  
Agricultural Law Weekly Review  
PSU Law*



Committed to Building The Best Business Environment for Northeast Equipment Dealers

## IMPORTANT NOTE

# FMCSA EXTENDS HOS RELIEF FOR COVID RELIEF

On Friday, February 12th, FMCSA announced that they have extended the Emergency Declaration that was set to expire on February 28th. This extension includes the same regulatory relief for motor carriers and drivers providing direct assistance in support of relief efforts related to COVID-19, as included in the December 1st declaration.

The expanded declaration is limited to the transportation of:

1. Livestock and livestock feed.
2. Medical supplies and equipment related to the testing, diagnosis, and treatment of COVID-19.
3. Vaccines, constituent products, and medical supplies and equipment including ancillary supplies/kits for the administration of vaccines, related to the prevention of COVID-19.
4. Supplies and equipment necessary for community safety, sanitation, and prevention of community transmission of COVID-19 such as masks, gloves, hand sanitizer, soap and disinfectants, and.
5. Food, paper products and other groceries for emergency restocking of distribution centers or stores.

The expanded declaration became effective at 12:00 A.M. February 17th and expires on May 31st, 2021. Note, the Agency has indicated that "it is FMCSA's intention to wind down the exemptions granted under this Emergency Declaration and related COVID-19 regulatory relief measures to the extent possible". That is likely an indication this may be one of the final extensions. A copy of the exemption is available here. - Expansion and Extension of the Modified Emergency Declaration No. 2020-002 Under 49 CFR § 390.25 (February 17, 2021) | FMCSA ([dot.gov](https://www.fmcsa.dot.gov))

## FMCSA EXTENDS COVID RELIEF

### ORDERS FOR CREDENTIALS

This week, the Federal Motor Carrier Safety Administration issued another extension to the previous CDL/CLP and Medical Examination waivers that were set to expire the end of this month. This waiver becomes effective on March 1, 2021 and expires on May 31, 2021. Please read the specific provisions below, as the dates and applicability vary.

For CDL/CLP Drivers, the waiver will:

- Allow states to waive until May 31, 2021, the maximum period of CDL validity for CDLs due for renewal on or after March 1, 2020.
- Allow states to waive until May 31, 2021, the maximum period of CLP validity for CLPs that are due for renewal on or after March 1, 2020, without requiring the CLP holders to retake the general and endorsement knowledge tests.
- Allow states to waive until May 31, 2021, the requirement that CLP holders wait 14 days to take the CDL skills test.

Medical Requirements for CDL/CLP and non-CDL drivers:

- This notice will waive, until May 31, 2021, the requirement that CDL holders, CLP holders, and non-CDL drivers have a medical examination and certification, if they have proof of a valid medical certification and any required medical variance that were issued for a period of 90 days or longer and that expired on or after December 1, 2020.
- This notice will also waive, until May 31, 2021, the requirement that, to maintain the medical certification status of "certified," CDL or CLP holders provide the SDLA with an original or copy of a subsequently issued medical examiner's certificate and any required medical variance if they have proof of a valid medical certification or medical variance that expired on or after December 1, 2020.
- For State Driver License Agencies (SDLA) this notice waives, until May 31, 2021, the requirement that the SDLA change the CDL or CLP holder's medical certification status to "not certified" upon the expiration of the medical examiner's certificate or medical variance if they have proof of a valid medical certification or medical variance that expired on or after December 1, 2020. Additionally, the notice waives certain requirements with regards to SDLAs downgrading a driver's CDL or CLP upon expiration of the medical examiner's certificate or medical variance, provided the SDLAs have proof of a valid medical certification or medical variance that expired on or after December 1, 2020.

Additionally, FMCSA also announced extension of waivers related to CLP holders operating with a CDL driver in the front seat, out of state CDL applicant testing, and third-party knowledge testing.

## OSHA UPDATES COVID-19 SAFETY GUIDELINES

On January 29, OSHA issued new guidelines to help employers mitigate the risk of the COVID-19 virus in the workplace. This new guidance is advisory, creates no new legal obligations on employers and is in response to an Executive Order signed by President Biden directing the federal government to reduce the risk of COVID in the workplace. The guidance does not cover healthcare providers and first responders as the CDC has promulgated separate guidance for those organizations. To view the guidelines, **click here**. - Protecting Workers: Guidance on Mitigating and Preventing the Spread of COVID-19 in the Workplace | Occupational Safety and Health Administration ([osha.gov](https://www.osha.gov))

~ Article courtesy of TANY

# Tips And Insight To Help You Through Tax Season

Jennifer Kiel, Chris Torres | Jan 13, 2021

As tax season draws near, there are some key messages to think about before even getting started, says Roger Betz, senior district Michigan State University Extension farm business management agent. Most importantly, avoid wide fluctuations in taxable income and think “over time.”

“A relatively uniform income from year-to-year results in the lowest income tax,” he says. “So, the goal for tax management is to get as much income through the tax system as possible at the lowest cost possible over time. You should try to keep taxable income down, but not get into trouble down the road.”

### **Betz also offers these five tax planning tips:**

**1. Do not buy machinery to reduce taxes.** Buy machinery that will make you more money and pay more taxes in the long run. “Too many farmers get caught up in short-term thinking,” Betz says.

**2. Try to fill up “lower brackets” each year.** For example, fill the top of the 12% bracket (\$80,250 taxable income — married filing jointly) without too much jumping into the next bracket of 22%. Betz says this is good management if you can stay out of the next higher bracket of 24% in the next two or three years.

“If you jump into the 22% next year and you are at the top of the 12% this year, that is good management,” he says. “You delayed paying tax in the 22% bracket without going into the 24% bracket.”

The brackets are 10%, 12%, 22%, 24%, 32%, 35% and 37%. Taxable income is after the standard deduction of 24,800 MFJ.

**3. Schedule F income.** In the past, it was almost always wanted to have a positive Schedule F income. But with the newer rules of being able to depreciate the full value of machinery (and many other capital purchases), it is easy to have a low or negative Schedule F, Betz advises.

The trade-in value comes through on 4797 as depreciation recapture and is ordinary income but not subject to self-employment tax.

“You cannot carry a loss on Schedule F forward so any negative value is lost for future self-employment taxable income,” Betz says. “This newer tax law change needs to be considered in your long-term amount of ‘trade-ins’ per year. Too much in one year could cause a large Schedule F loss, but still have significant taxable income from the trade-in value. Properly spreading out this “off-farm” income could have a huge difference in the amount of [self-employment] taxes paid. Also, farmers need positive earned income to enable the deduction of health insurance on the 1040.”

**4. Consider Schedule J (Income Tax Averaging).** If you have an uncontrollable large income this year

and lower bracket incomes in prior years, Betz says to consider moving income from this year and applying it evenly over the three prior tax years. Three years back from 2020 would include 2017.

“That’s the year when we had higher tax brackets for basically the same income levels,” Betz says. “Most accountant’s software will not look at the benefit of going back to prior years and amending to income average using Schedule J each year. If you had low income back as far as 2014, you could amend 2017 to push back, then amend 2018 to push back and amend 2019 to push back and make room to income average in 2020.”

**5. Dairy considerations.** Dairy farms and other farms with significant Schedule D income have incomes that do not show up as ordinary income, Betz says. The first \$80,000 (MFJ) of income is free of federal income tax, and then is at 15% until \$496,600 MFJ, and then it goes to 20%. “Farmers who have Schedule D income need to take this into consideration when considering the points above,” he says.

### **It is a special year**

With the Coronavirus Food Assistance Program and CFAP II, many farmers received substantial payments, and they are taxable incomes on Schedule F. “Normal tax management strategies can be applied, including delayed sales and prebuying of inputs within certain limits,” Betz says.

However, the Payment Protection Program loan is not taxable income, and farmers can deduct normal expenses. “This has changed significantly over the past six months,” Betz says.

### **New or different this year**

The section 179 (direct expense) deduction for capital purchases is \$1,040,000 in 2020, with the phase out beginning at \$2,590,000 of qualified property placed in service.

xs“Where capital purchases have been made, or can be made, study the depreciation alternatives carefully,” Betz says. “The direct expense deduction of up to \$1,040,000 can be taken on current year capital purchases. Its use, however, cannot reduce your taxable income from farming [plus other earned income] below zero.”

Taxable income from farming includes net farm profit, plus gains on the sale of business assets such as breeding livestock.

The Qualified Business Income deduction — a 20% deduction of net profit from a sole proprietorship, partnership, or S corporation (pass through of profits to taxpayers) — is



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## DO NOT FORGET ABOUT EMPLOYEE RETENTION CREDIT

# If You Have Employees on the Farm, You May Qualify for ERC Under Certain Conditions

Dario Arezzo | 2-2-2021

For the past several months, the Paycheck Protection Program has garnered most of the attention from taxpayers.

However, since the Coronavirus Response and Relief Supplemental Appropriations Act of 2021 was signed into law in December, the Employee Retention Credit has started to get significant focus.

This is largely due, in part, to the fact that a PPP loan no longer precludes a taxpayer from claiming the ERC, although not on the same wages. The other reason is that the ERC has been extended for the first two quarters of 2021 with much easier eligibility criteria and a higher credit amount.

### How to qualify

There are two ways a business can qualify for the ERC:

- The business was either fully or partially shut down because of a government order.
- There was a significant decline in gross receipts quarter over quarter: For 2020, this means more than 50%. For 2021, this means more than 20%.

According to the IRS, "An employer that operates an essential business is not considered to have a full or partial suspension of operations if the governmental order allows the employer's operations to remain open. However, an employer that operates an essential business may be considered to have a partial suspension of operations if, under the facts and circumstances, more than a nominal portion of its business operations are suspended by a governmental order."

The IRS has identified in its FAQ what it means for a business to be considered fully or partially suspended, and that can be accessed [here](#).

Most production agriculture was deemed essential, so the only way to qualify in that case would be under the gross receipts test. However, many ag-related businesses were affected by shutdown orders — including on-farm retail, wineries, certain greenhouses, and nurseries — and likely would qualify under the government order test.

A business can use either of the two tests above to qualify, and the duration of the credit is based on what test is used. For example, if a business qualifies because of being fully or partially shut down, then the credit lasts for the full period that the government order is in place.

On the other hand, if the business qualifies because of the gross receipts test, then the credit is eligible through the quarter when gross receipts push back up to more than 80% of the previous year's quarter.

It is important for taxpayers with multiple businesses to know that ERC eligibility may be calculated by looking at all the entities as a single employer.

### Credit amounts

Last year, the maximum amount of ERC was \$5,000 per employee based on 50% of qualifying wages up to \$10,000.

This year, the maximum amount of ERC is 70% of qualifying wages up to \$10,000 for Quarter 1 and Quarter 2. You can see how the 2021 ERC is much more lucrative as there is the potential of receiving a \$14,000 credit per employee vs. \$5,000 in 2020.

### Qualifying wages

These are wages subject to Social Security and Medicare taxes. Qualified health plan expenses also count, which include the portion of costs paid by the employer and employee with pretax salary contributions (employee after-tax contributions do not count).

For employers with less than 101 full-time employees (501 in 2021), all wages will count. For employers above that amount, only wages paid to employees who are not working will qualify.

Generally, wages paid to relatives (excluding spouses) are not eligible for this credit. Furthermore, the wages used for the ERC cannot be "double dipped." In other words, the same wages used for the ERC cannot also count toward a taxpayer's wages claimed in other benefits such as PPP forgiveness, the Work Opportunity Tax Credit and the FFCRA Sick/Family Medical Leave, to name a few.

### Summary of 2020 vs. 2021 ERC

Many taxpayers and their advisers are still wrapping their heads around the interaction between the ERC and PPP.

In certain aspects, such as when a taxpayer has already received PPP forgiveness, more guidance is needed by the IRS. For those who have not received PPP forgiveness yet and who are eligible for the ERC, reviewing the calculations to maximize the ERC becomes important since wages cannot be "double dipped."

The good news is that these credits, if they have not been claimed by eligible taxpayers thus far, are not lost. Form 941 and 943, where these tax credits are claimed, are eligible to be amended.

The key, as with any tax credit, is to be aware of its existence and then determine if you are eligible. If you received this credit in 2020, it is important to let your tax adviser know since the wage expenses permitted on the tax return will have to be reduced by the credit amounts taken.

*Arezzo is a senior tax consultant at Farm Credit East. Article courtesy of American Agriculturist.*

# Wearing Masks

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consider revising their dress code policies to reference face masks and other articles of clothing that may include direct or indirect messaging, specifically. Employers should work with an employment law attorney to help review or even draft a policy on this topic to endure its compliance with applicable laws. Keep in mind:

- Policy should be "all or nothing" (avoid allowing some messaging and not others)
- Boundaries on dress code, including face masks, should be clear
- Try suggesting "neutral attire," void of any messaging or symbolism
- Share examples of appropriate attire
- Clearly communicate new language to all personnel
- Stipulate consequences for noncompliance

Remember, all employers have an obligation to ensure that the workplace is a comfortable place for all employees, one that is free from discrimination and harassment based on protected class status, which includes race, color, religion, gender, national origin, and disability, just to name a few. Ultimately, creating or updating a "neutral" and "all or nothing" dress code policy that is fair and consistently applied to all employees, may be a part of creating a comfortable and safe workplace.

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# Avoid wide fluctuations in taxable income

## Tips And Insight *continued from page 18*

*continued on page 22*

available for businesses to go along with the constant 21% tax rate on C corporations. There are limits to this deduction for taxable income, Betz says, but most farms that pass through their profits should qualify.

"LLCs taxed as sole proprietorships, partnerships or S corporations are eligible for the QBI deduction," he explains. "LLCs taxed as C corporations are not eligible since their tax rate is 21%."

### Estate tax redo?

The election of Joe Biden and a Democratic-controlled Congress will likely put many things back on the table, including possible changes to the estate tax.

"I've already had several calls this morning on estate planning and people concerned about the rules changing as they've been in flux regards to the estates. That may be the No. 1 issue that farmers are going to be talking about in 2021," says Dario Arezzo, senior tax consultant for Farm Credit East.

The Tax Cuts and Jobs Act passed several years ago doubled the estate tax exemption to \$11.18 million for singles and \$22.36 million for married couples from 2018 to 2025. The exemption level is indexed for inflation, and there is a top tax rate of 40%.

From 2012 to 2017, the exemption ranged from \$5.12 million to \$5.49 million. But some proposals by lawmakers, he says, have called for dropping the exemption to \$3.5 million per person.

"That's a pretty big drastic decline, and so I'm going to say that as of right now, that will be the hot issue for 2021, is farmers moving and really looking at their estate plans because of the moving thresholds," Arezzo says.

Other discounts providing farmers tax advantages will likely be back on the table, he says, including eliminating or modifying discounts for valuating assets.

"There were a lot of rules that got put on pause from an administrative estate standpoint that could really make estate planning even worse because some of the tools that estate planners use could come into play and make it a lot harder to take advantage of some of these discounts and valuation tools should that happen," Arezzo says.

### Resources available

One important tax resource is The Farmer's Tax Guide for use in preparing 2020 federal income tax returns. This resource is available now online. [CLICK HERE](#)

This free guide, Internal Revenue Service publication 225, dated Oct. 15, 2020, provides a review of what is new for 2020 and 2021 and important reminders. The IRS has created a page for information about recent developments affecting Publication 225 at [IRS.gov/Pub225](https://www.irs.gov/pub225).

The Farmer's Tax Guide explains how the federal tax laws apply to farming and can be used as a guide to figure taxes and complete the farm tax return. Forms and publications can be downloaded at [irs.gov/forms/pubs](https://www.irs.gov/forms/pubs).

### Tax planning tips

Experts at GreenStone Farm Credit Services offer the following tax planning tips:

#### Have your records in order.

Having an accurate set of financial records is critical for a tax preparer to work with — preferably not a shoebox of receipts. A computer program or a worksheet that reconciles back to your bank and debt statements is best. This is generally the first step in good financial planning and a piece that should not be ignored. If this is not something you want to do, it may be best to hire a bookkeeper or accountant to assist you.

#### Get off autopilot.

It is not uncommon to see businesses make financial decisions that they should not have made because books are not up to date. Examples include buying the same amount of prepaids as last year or making a capital expenditure because you had to last year, only to find out that neither were necessary because you were in a different position than a year ago.

#### Nothing is irrelevant.

Make sure you tell your tax preparer about all equipment purchases. For instance, if equipment is dealer- or manufacturer-financed, it may not show up in your bank accounts if no payment was made in the tax year. That can be a sizeable capital expenditure your tax accountant will not know about unless you tell them.

#### Meet with your tax accountant early.

Meet to discuss your current financial situation and what tax bracket you will likely be in. Allow enough time to bring in additional income if facing a net operating loss, or to make additional purchases if your income is too high.

Going into your tax planning sessions well-prepared, and with the mindset that nothing is irrelevant, will help position you well for tax time.

~ Article courtesy of: <https://www.farmprogress.com/>

*Going into your tax planning sessions well-prepared, and with the mindset that nothing is irrelevant, will help position you well for tax time.*

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