

# Northeast

# DEALER

The Newsletter of NORTHEAST EQUIPMENT DEALERS ASSOCIATION, INC.

## Driver Shortage Remains Near Record High

The American Trucking Associations is reporting the driver shortage has eased slightly but remains near its all-time high.

Based on their estimates, the trucking industry is short 78,000 drivers, which is down slightly from 2021's record of more than 81,000 – but still extremely high historically.

ATA calculates the shortage estimates by determining the difference between the number of drivers currently in the market and the optimal number of drivers based on freight demand.

Among the report's findings:

- Based on current driver demographic trends, as well as projected growth in freight demand, the shortage could swell to more than 160,000 over the next decade.
- To keep up with demand, the industry must hire 1.2 million new drivers over the next decade to replace those leaving trucking either through retirement or for other reasons.
- There are several causes of the shortage, which means there is no single solution. However, the shortage is having an impact on driver pay, pushing it up significantly.
- The shortage is not a phenomena unique to the United States – Germany, Italy, Argentina, Mexico, and China have all reported shortages of drivers in the past year.

~ Article courtesy of Trucking Assn. of New York

### MARK YOUR CALENDAR. . .

**NEDA local dealer meetings coming up soon!!!**

**JANUARY 23, 2023 | Grantville, Pennsylvania**

**JANUARY 25, 2023 | Liverpool, New York**

**JANUARY 27, 2023 | Concord, New Hampshire**

**Visit [ne-equip.org](http://ne-equip.org) for more information**

### IN THIS ISSUE

December 2022 | Vol. 24 No. 284

- 3 Observations from the Field
- 4 ME | Vacation Pay
- 4 PA | Tax Credit for Farmers
- 6 CT | Highway User Fee
- 6 MM Weaver and Binkley & Hurst
- 8 Theft Alert
- 16 Home Office Deduction

### ADVERTISERS

- 2 Haylor, Freyer & Coon
- 5 AgDirect / Farm Credit System
- 7 Fastline Marketing Group
- 9 Custer Products
- 11 Alpha Expense Management
- 13 New York Farm Show
- 17 OPOC US Care Center
- 19 PGP Energy
- 20 Bernstein Shur [Free Legal Advice]
- 21 HBS Systems
- 23 Basic Software
- 24 Federated Insurance



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# Exclusive WC Program



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## NEDA Workers' Compensation Safety Group

Average Dividend of 27.0%  
For the Last 10 Years

### DIVIDEND HISTORY

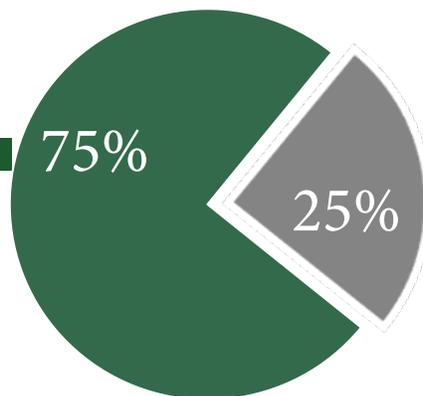
<u>Policy Year</u>	<u>Dividend</u>
2020-2021	35.0%
2019-2020	35.0%
2018-2019	40.0%
2017-2018	40.0%
2016-2017	35.0%
2015-2016	30.0%
2014-2015	20.0%
2013-2014	15.0%
2012-2013	15.0%
2011-2012	5.0%

### ELIGIBILITY

- Members of NEDA Inc.
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25 % of Eligible NEDA Dealers Purchasing Workers' Comp From ALL OTHER SOURCES



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# Observations from the **FIELD**

First off, I want to wish everyone a happy and joyous Holiday Season! Sharing time with friends and family is always a special bonus this time of year. I want to encourage everyone to make an extra special effort to ensure that this year's opportunities do not become one of those "blessings" so easily dismissed in the midst of all the distractions that 2022 has brought. Please take the time to be more deliberate about your plans and do the extra work necessary to ensure that you can truly enjoy family and friends and rejoice in the spirit of the season.

Last year and in my 2020 column I wrote, "I don't think any of us could have predicted that 2021 would bring so many challenges to the nation and our economy!" and went on to encourage dealers to adapt, be innovative and flexible in the year to come and praised dealers for their ability to innovate, adapt and respond to unforeseen challenges. I am proud to once again sing your praises. Well done!

Unfortunately, like last year it looks to me like at least the first two quarters if not the whole of 2023 will be at least as demanding as 2022 as the economy and our industry continue to work through inflation, supply chain and labor challenges. Clearly the war in Ukraine, related trade restrictions on Russian exports and oil are both helping drive/maintain commodity and fertilizer, prices add in the Federal Reserve's war on inflation (interest rate hikes) will continue to impact our industry (demand for new whole goods) and the economy in general (both US and Global).

Labor (hiring and retaining) is likely to be one of the most difficult. We are not alone! A recent article in Construction Equipment stated, "The No. 1 challenge for contractors continues to be securing sufficient numbers of skilled, motivated construction workers." Then went on to dig into U.S. Bureau of Labor Statistics data (<https://www.constructionequipment.com/industry-news/news/21437481/construction-job-openings-up-21>). The only good news I took away from their data was "quits" had decreased by 19%. Now for the bad news! "The construction industry had 422,000 job openings in September, up 21 percent from September 2021, and 9 percent from August 2022, according to Associated Builders and Contractors." Worse yet, new construction industry hires only totaled 360,000 a deficit of 62,000.

Themes for NEDA's scope of work in 2023 will primarily be workforce development and the continued expansion of our Agricultural Technician Apprentice and pre-apprenticeship programs. We will also be continuing our legislative advocacy efforts with particular focus on the fight against "Right-to-Repair" legislation in PA, ME, NY, RI, NH, VT, MA, and NJ. Legislation/regulation banning gas powered equipment is quickly becoming another issue along with expanding opportunities for transport of over-width equipment via the interstate highway system.

As 2022 draws to a close, please know that we are deeply grateful for your continuing support and participation in the association's work. Thank you!

**REMEMBER! , "When we work together as an Equipment Dealer Association, we speak in a unified voice. Together we can achieve what individuals could not; the ability to attain our mutual goals."**



**TIM WENTZ**  
Field Director / Legislative  
Committee Chairman  
717-576-6794

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# ASSOCIATION NEWS

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

[www.ne-equip.com](http://www.ne-equip.com)



## Maine | Vacation Pay: Know the Rules!

Last year, the Maine Legislature passed a law (LD 225) regarding how employers should handle paying out vacation pay at the separation of employment.

Recently, the Maine Department of Labor shared some written guidance regarding this new law. The document can be found on this page, but it's frankly buried in the list of links:

[https://www.maine.gov/labor/labor\\_laws/wagehour.html](https://www.maine.gov/labor/labor_laws/wagehour.html)

*It's the second bullet under Final Payment of Wages.*

So be sure to check the link for the most recent information.

We know most employers do pay out unused vacation pay at the cessation of employment, but if you do not, we urge you to understand the law.

## Pennsylvania | Tax Credit for Farmers

You may be eligible to obtain a tax credit on your Pennsylvania income tax up to \$32,000, if you sell, or up to \$7,000, if you lease, agricultural assets, including agricultural land, livestock, facilities, buildings, and machinery used for farming, to a Beginning Farmer.

### Are you eligible for a Beginning Farmer Tax Credit?

- You are eligible for this tax credit if you meet the following criteria:
- You must own real or personal property.
- You must sell or lease agricultural assets to a Beginning Farmer.
- You must be subject to Personal Income Tax.
- You must not be the spouse of a Beginning Farmer.
- You must not be an entity in which the Beginning Farmer or his/her spouse possesses an interest or is a trustee; and
- You must not be a dealer, or in a similar business, which is not primarily engaged in farming.

### Who qualifies as a Beginning Farmer? A Beginning Farmer must:

- Have experience in the agricultural industry.
- Have not received farming income for more than the ten most recent tax years.
- Intend to provide a majority of the labor and management involved in the farming; and
- Have obtained written certification from the Department of Agriculture confirming Beginning Farmer status.

### How can we help?

If you think you may be eligible to participate in this program and would like a qualified attorney to assist you in the initial steps of preparing the application for submission to the Pennsylvania Department of Community and Economic Development, please call our office today.

## NEWLY MERGED DEALER MEMBERS

### AGRITEER LLC-LITITZ

*Formerly Binkley & Hurst & MM Weaver*

133 Rothsville Station Road, Lititz, PA 17543

Lancaster County

800-414-4705 • F: 717-626-0996

[www.agriteer.ag](http://www.agriteer.ag)

Principal - Eugene Hurst

General Manager - Josh Hahn

Service Manager - Edwin Martin

Sales Manager - Edmund Byne

Parts Manager - Joe Bauder

Office Manager - Joseph Schappell





*Happy Holidays*

**Warm wishes for a joyful holiday season and a successful New Year!  
From your friends at AgDirect.**

**AgDirect.**

# ASSOCIATION NEWS

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

[www.ne-equip.com](http://www.ne-equip.com)



## MM Weaver and Binkley & Hurst

### Two become one serving you as #1!

Representing storied pasts, MM Weaver and Binkley & Hurst were each founded by farmers in the 1930's and have since grown into multi-location AGCO branded dealerships serving the Mid-Atlantic region with equipment sales and support.

Following on the heels of a longstanding competitive, yet respectful relationship, official merger discussions began in late 2021, with communication to Team Members and Customers taking place the week of February 22nd, 2022. These traits have been incorporated into the new branding and mission of the new company, Agriteer. The meaning behind the name **Agriteer** is built from the combining of three distinct words.

#### **Agriculture, Grit, and Pioneer.**

"We are a company of agriculture, and so the name Agriteer captures our brand personality well."

Building upon the pre-existing strengths of the two companies, the mission of Agriteer is: "to honor Jesus Christ as we serve the agricultural community with passion and integrity, by providing premium products and expert service."

This mission will be carried out by over 220 team members based in the seven current strategically placed locations spread across the Mid-Atlantic region. The merging of resources, expertise, and inventory is intended to give customers peace of mind knowing that Agriteer will be able to serve the ag community as a 'one stop shop' for large ag equipment needs.

All seven Agriteer locations will maintain AGCO contracts, allowing inventory to be easily shared as needed.

The official start date of the new company was Saturday October 1st.

## Connecticut | Highway User Fee

Starting January 1, 2023, Connecticut will be imposing a new Highway Use Fee on motor carriers operating vehicles weighing 26,000 lbs. or more "for the privilege of using Connecticut roads." The Highway Use Fee is calculated based on a vehicle's weight and number of miles driven in the state. It ranges from 2.5 cents per mile to 17.5 cents per mile. The first Highway Use Fee return is due on or before February 28, 2023. Carriers traveling in the state must register with the Connecticut Department of Revenue Services by January 1, 2023. Learn more [here](#).

## Kubota Highlights New Equipment They Are Launching in 2023 at Their Annual Meeting

Kubota Tractor Corporation recently celebrated its 50th Anniversary at its annual dealers meeting in Grapevine, Texas. The Japan-based company commemorated its past while also highlighting its future, displaying its first tractor imported to the U.S., the McCulloch D-20, up to a model of the future, an electric, cloud-connected, fully automated machine.

The company, which expanded into North America in 1972, is known for its large and compact tractors, hay equipment and utility vehicles, as well as its construction equipment and lawnmowers.

"We started out the first year (in North America) with 2,000 units sold. Last year, in 2021, we sold 220,000 units," said Todd Stucke, senior vice president.



*The future? Kubota Wheelman Concept Tractor, a fully automated electric tractor, powered by a mounted rechargeable lithium battery and solar panels, was on display in the showroom at the Kubota's annual dealer meeting.*

# Reach Your AUDIENCE!

Marketing Solutions	Fastline
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Email Campaigns	✓
Aggi	✓
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Promoted Social Media Posts	✓
Social Media Management	✓
Smart Banners	✓
PDM – Search/Display	✓
PDM – Social Ads	✓
Website – Banners	✓
Website – Featured Hot Deals	✓

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**AUDIENCE**

you can reach.

**Put us to work. We can help you grow.**



**FASTLINE**  
MARKETING GROUP

# THEFT ALERT!

## Equipment Theft Report Owner Information

Name: Daniel Mazza  
Address: 602 S Elmer St., Syre, PA 18840, United States  
Phone: 607-768-9162  
Email: [matthew.barcak@broomecountyny.gov](mailto:matthew.barcak@broomecountyny.gov)

## Equipment Description

Make: Kubota  
Model: Unknown, Possibly a L2850  
Year: 1986-1988  
Type: Tractor with front loader  
Component/Attachment Type 1: BF400G front loader  
Serial Number 1: 15068  
Component/Attachment Type 2:  
Serial Number 2:

## Theft Details

Theft Date: 10/12/2022-10/24/2022  
Agency name: Broome County Sheriff's Office / NY0030000  
Incident Report Number: 22-24346  
Incident Report Date: 10/14/2022  
Agency Contact: Det. J. Matthew Barcak  
Agency Contact Phone: 607-778-8861  
Alternate Police Contact: BCSO Dispatch Line: 607-778-1911  
Theft Location: Vacant Residence  
Theft Location Address: 239 Dilly Rd, Port Crane, NY 13883, United States  
Theft Circumstances: Tractor stolen from outside an outbuilding at a vacant property. Tractor runs but the gears to not engage.

# John Deere Launches New Tillage Tech, Tractor Update

## BACK TO STRIP TILL

John Deere launches new ST strip till machines. The drawn models include the 10-ton fertilizer system and can use implement guidance when a second StarFire receiver is included (shown). Note with AutoPath the strip-till system offers advanced precision use, according to the company. The company returns to strip till with an advanced rig, launches TruSet Active for enhanced depth control, and upgrades 7R tractors.



## Did You Know?

Did you know you can update your dealer profile on our website?

Go to [www.ne-equip.com](http://www.ne-equip.com) and login in with your user ID and password. Once your logged in place your cursor in the upper right hand corner and click on "Edit my Profile"

Here you can put any events happening at your dealership, upload profile pictures, your company logo, etc...

Email [davec@ne-equip.com](mailto:davec@ne-equip.com) or call the Association, 800-932-0607 if you have any problems get-ting into the website.

## Kenect Ranked Number 292 Fastest-Growing Company in North America

Kenect today announced it ranked 292 on the Deloitte Technology Fast 500™, a ranking of the 500 fastest-growing technology, media, telecommunications, life sciences, fintech, and energy tech companies in North America, now in its 28th year. Kenect grew 499% during this period.

This is the second year in a row Kenect has made the Deloitte Technology Fast 500 list. It was also the second fastest growing company in Utah on the list.

### About Kenect

Kenect is a text messaging platform that is used by small businesses to improve customer communication. Kenect allows businesses to text their clients directly, generate new leads, improve communication, generate reviews, and collect payments—all via texting. Kenect was recently ranked the 36th fastest growing tech company in North America by Deloitte and is used by thousands of businesses across North America.

**NEDA**

Northeast Equipment Dealers Association



**CUSTER**  
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LIMITED

**LITE-IT**

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Available in Amber  
STR-XLA1

Retail Price \$50.00  
Regular price \$27.94  
**Dealer price \$25.15**



Amber / White surface mount strobe  
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\*\*\*\*\*

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**\$27.79 each**

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Available in Red, White, Green  
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**Dealer Price \$27.79**



4" Amber strobe, flush mount, brushed  
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\*\*\*\*\*

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**\$21.44 each**

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Available in Red and White  
STR-MXR, STR-MXW

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**Dealer Price \$21.44**



LED Mini Extreme amber strobe,  
surface mount, 17 flash patterns,  
1-1/2 diameter, 10-30 volts, IP67

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**CUSTER**LED

# Shops would do well to focus on culture when hiring young techs, Votech officials say

Hiring the best and the brightest diesel mechanics during a technician shortage can require a change in tactics.

As trade school officials told CCJ, it is not just about offering a promising paycheck and a few tools to get started, it is more about the entire compensation package, culture and sometimes even a jet plane.

"We have employers come from all over the United States to recruit our students," said Jim Mathis, president and CEO of WyoTech in Laramie, Wyoming. "Some employers fly their private jets in and load up students and take them back to their area to show off their shops and wine and dine them."

Sandra Jordan, director of career services at Lincoln Tech's Nashville campus said employers are fishing big time for the best students, which can lead to all-expense paid trips. She recalled a recent conversation with a student who landed a job following an enticing recruiting effort that they will not soon forget.

"I asked, 'How did they get you onboarded?'" Jordan said. What came next was further confirmation of how far some shops are willing to go to attract tech students.

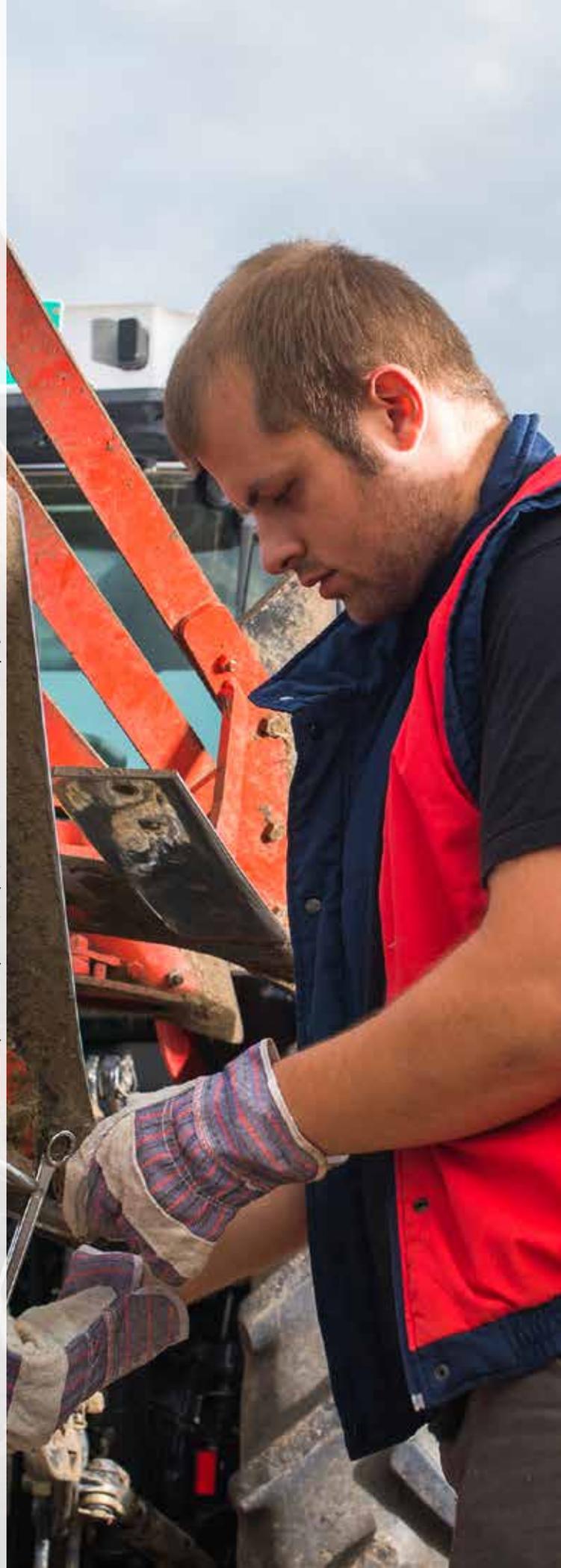
"[The student] said, 'Well, they paid for me and my significant other to come out to tour their facility. They gave us tickets to the aquarium. They bought us tickets to dinner. They paid for our hotel,'" Jordan said with a laugh. "I said, 'All right, I don't want to hear anything else.'"

Jordan explained that students are told to seriously consider job offers before accepting "because if it's shiny and looks good doesn't necessarily mean it is."

In addition to rolling out the red carpet, shops can win over students with a tuition reimbursement incentive plan (TRIP) said Robert Kessler, regional vice president of operations at Universal Technical Institute and president of UTI's campus in Exton, Pennsylvania.

"I would tell you that it's not necessarily just the pay, but the whole compensation package," Kessler said. "Many of the employers today offer some form of TRIP. They are offering to pay back students' loans over the course of time, and that is certainly a very attractive piece of the compensation package. In other cases, it might be relocation assistance or tool allowances, different things like that." Continue reading [here](#)

~ Article courtesy of *Commercial Carrier Journal*, editor,  
Updated Oct 23, 2022





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*Every Dollar Counts!*



# How to Recruit and Retain Drivers Under the Age of 35

America needs more professional drivers. The American Trucking Association estimates the current industry shortage to be 80,000 drivers, and expects it to double by 2030, further undermining the profession's stability and the U.S. supply chain. Americans also recognize the importance of this workforce, as 96% of us say that truck drivers are essential to the economy.

This shortage comes amid increasing demand for freight, backlogs in licensing and training and an aging workforce. While the average age of new drivers is 35, the average age of all drivers is 47, which means the rate of incoming recruits is not high enough to offset coming retirees.

The American Transportation Research Institute proposed the following strategies:

1. Enact legislation to lower the eligible age for commercial driver's licenses from 21 to 18
2. Engage high school students by adding truck driving electives and apprenticeships, and focus recruitment on graduating seniors
3. Expand work visas for qualified drivers from other countries

These are thoughtful and pragmatic solutions which can be supplemented in additional ways.

## HERE ARE FOUR WAYS FLEETS CAN ATTRACT – AND KEEP – YOUNGER DRIVERS.

### Enhance female recruitment efforts

Women account for 47% of the U.S. workforce but only 6% of truck drivers. Transportation companies should lean into cultural trends that highlight diversity in hiring, reward ambition, and training and advancement opportunities for the under-represented female workforce.

Transportation firms can further reduce female hiring friction by actively supporting organizations and efforts that provide gender-specific resources and skills development. Women in Trucking, a non-profit association, provides mentorship and safety training resources for women in the industry, in addition to encouraging their employment, promoting their accomplishments, and addressing unique obstacles women face in the field.

Ensuring women are visible, involved in key committees and initiatives, have a path to leadership roles, and are provided networking opportunities to build a community are all critical for attracting more females into your workforce.

### Look to the U.S. military

Many discharged veterans are already experienced truck drivers, offering employers an express hiring route. That's because the Federal Motor Carrier Safety Administration permits



In light of the events tied to the Russian and Ukrainian conflict, there has been significant media coverage around concerns of increased business risk tied to cyber-attacks.

Our Association has partnered with Secuvant, a cybersecurity firm with strong ties to the Dealer community. Secuvant understands the typical business risks Dealers manage to on a day-to-day basis and has prepared an Advisory for business leaders to review with their Security and IT personnel.

Should you need assistance better understanding how these current events truly impact your organizations risk, please reach out to our security partner Secuvant at [info@secuvant.com](mailto:info@secuvant.com).



states to offer a military skills test waiver for CDL applicants, making a written exam the only requirement.

In addition, the trucking industry can take hiring cues from the U.S. military, which shifted its recruitment messaging to attract younger talent and stem attrition.

The "Know Your Army" campaign highlights benefits that compete with private companies. While some cannot be easily countered in the private sector — such as VA loans for home ownership — others can be incorporated. These include 30 days of paid annual vacation, pensions after 20 years of service, paid parental leave, choice of locale, education benefits and signing bonuses. The military also now highlights shorter enlistment periods, which means the potential for attracting veterans in their mid-to-late 20's is more likely, further increasing the longevity of this workforce overall.

Continue reading [here](#)

~ Article courtesy of Commercial Carrier Journal, Nov. 2022  
Susan Corscadden, contributor, Updated Nov 11, 2022



**NEW YORK  
FARM SHOW**

**FEBRUARY 23, 24, 25, 2023  
Syracuse, New York**



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For More Information**

**Contact Scott Grigor - 315.457.8205  
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**Tickets Available From Your Local Northeast Equipment Dealer**

Co-sponsored by American Agriculturist Magazine and The Northeast Equipment Dealers Association



BY JOHN CHAPIN

# How to Massively Increase Your Business

Many of you are going to groan, wince, swear, or do all three when you hear this. In any case, without further ado, here is the idea: spend a minimum of three to four hours a day, Monday through Friday, prospecting for new clients.

While that may sound like a lot of time, it is fifteen to twenty hours a week, out of your total hours of 168. Now I know some of you are thinking, wait, closing the business, not prospecting, is the most important task because without closing, nothing happens, and you would be right, at the same time, to get the sales, you need plenty of prospects.

Let me give you a couple of examples of people who have followed this. I have a friend who is one of the top Realtors in Central Massachusetts. When he started in the business, he was a transplant from New Jersey who knew absolutely no one in the area. He went to the manager of the office and asked him how he should get some sales. The manager told him to call the expired list (people who had listed their house with an agent, but it did not sell) and the list of FSBOs (for sale by owners). My friend was used to cold calling over the phone. One of his previous jobs was selling newspapers over the phone, so he was used to making a lot of calls and getting rejected. He proceeded to make 603 phone calls over the next month. From those calls, six people decided to list their houses with him and that resulted in three sales over the next two months.

In a similar story I have another friend who lost his job in the banking industry when he was in his early 40s. Evaluating his life and options he decided to embark on a dream he had years ago when he was in college. His dream was to become a chiropractor. He resumed and completed the

studies he had started in college, got all the necessary training, and, since he was starting a new career, decided to change his location too. He moved from Minnesota to San Diego. Upon his arrival in San Diego one of the first things he did was to visit the offices of the local association of chiropractors. They turned him away at the door. They told him, "We already have too many chiropractors. My friend decided to stay. He

had a questionnaire with him. The first question was: if a chiropractic office opened in your area, what would you like to see, just regular chiropractic, yoga, reiki, massage, other? The last question was: If I open a chiropractic office in the area, would you like an invite to the open house? In month nine he sent out the invites, opened the business in month ten, and in the next twelve months grossed 1.2 million in revenues which, at the time, put him in the top ten percent of chiropractic offices in San Diego, a city with too many chiropractors.

John Chapin is a motivational sales speaker, coach, and trainer. For his free eBook: 30 Ideas to Double Sales and monthly article, go to [www.completeselling.com](http://www.completeselling.com) John has over 35 years of sales and sales management experience as a number one sales rep and is the author of the 2010 sales book of the year: Sales Encyclopedia (Axiom Book Awards). 508-243-7359, E-mail: [johnchapin@completeselling.com](mailto:johnchapin@completeselling.com), [www.completeselling.com](http://www.completeselling.com)

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# Business and Tax Advisory

BY IAN PERRY  
and  
ROMAN BASI

In today's world,  
self-employed  
individuals and  
small business  
owners must receive  
as much  
money owed to  
them as possible  
come tax time.

## Home Office Deduction

Working from home has become much more common within the last couple of years. Many working Americans and small business owners have adopted the ability to work remotely from the comfort of their own homes. If you are self-employed and work from home, even part-time, you may be able to claim a tax deduction for expenses related to your home office.

This deduction is known as the Home Office Deduction. You may qualify to claim the home office deduction if you solely use a portion of your home for your business and nothing else, in most cases. To be considered a home office, the area must be used regularly and exclusively for your self-employed business. The office space must be your primary place of business, or a separate structure used in connection with your business. There is no requirement that your home office needs to be partitioned off from other areas with a wall or additional barrier. For example, if you have a desk in the corner of your dining room where you conduct your business, you can still qualify for the deduction provided you do not use that specific area of your home for any personal use. You can calculate the deduction in two different ways: The actual expenses method or the simplified method.

When using the actual expenses method, it is important to keep in mind that you can only count a portion of home-related expenses. For example, your house is 3,000 square feet. The area being used as your home office is 300 square feet. You are then eligible to claim 10 percent of your home's annual heating, cooling, and water bills, along with other common housing expenses that make it possible for you to conduct your business there.

If you feel that crunching percentage numbers for your business expenses sounds like a lot of work, you can investigate using the simplified method instead. When using this method, you deduct a flat rate per square foot. For the tax year 2022, the flat rate would be \$5 per square foot for up to 300 square feet. As the taxpayer, you can choose between the simplified method or the actual expense method. However, the simplified method is only available to self-employed individuals (like independent contractors or freelancers) who run their businesses from their homes.

While many employers allow employees the flexibility to work remotely, **W-2 employees** are not eligible to use the home office deduction. The Tax Cuts and Jobs Act (TJCA) changed the home office deduction, including what traditional employees could deduct related to their work expenses. Before 2018, you could deduct unreimbursed job expenses that exceed 2% of your adjusted gross income (AGI) on your federal tax return using Schedule A. Unfortunately, that is not the case anymore. Those who work at home as an employee, even for your employer's convenience, can no longer deduct out-of-pocket expenses.

Your monthly mortgage or rent payment is a taxpayer's largest home-related expense that is eligible to be counted toward the home office deduction. Many homeowners itemize and claim their home's mortgage interest payments and property taxes on Schedule A. If you have a home office, you can apportion part of these payments, again using the square footage percentage.

In today's world, self-employed individuals and small business owners must receive as much money owed to them as possible come tax time. If you happen to be one of those self-employed individuals or small business owners and have questions about the proper deductions to take, including the home office deduction, reach out to the professionals at The Center for Financial, Legal, and Tax Planning, Inc at our website, [www.taxplanning.com](http://www.taxplanning.com) or by phone at (618) 997-3436.

~ November 2022 Advisory



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.

# Dealership Credit Card Fees Explained

There is a reason the ability to compare and shop credit card merchants is so complex. It is designed that way. In building a system that involves a multitude of parties and layers within the system, it is easy to find areas where costs and fees can be added in, ones that are easy to overlook. Do you remember the movie where the guys modified a computer system so that the small amounts rounded off from transactions were deposited into their banking account? They thought that it would generate a few bucks, but quickly turned into millions of dollars. That movie could have easily been about the credit card industry. Each day you accept credit and debit cards, some of your profits are siphoned off by a third party.

While it is almost impossible for a business to not accept credit cards, there are many steps that can be taken to minimize the cost for processing those cards. Understanding the costs and processing fees can also go a long way to helping dealers to negotiate reasonable rates. Dealers need to understand there are differences between credit and debit cards and the costs associated with each one, but for simplicity, in this article I am only going to focus on credit cards.

Costs for processing credit cards fall into 4 primary categories. There are other incremental fees, but these are the key items to focus on.

- **TRANSACTION FEE** – most processors charge a fixed cost per transaction, and this will normally be the same regardless of the amount charged.

- **INTERCHANGE FEE** – this fee is a percentage set by the credit card association that is deducted from each transaction and a portion of this fee goes to the issuing bank. A standard bank issued card will typically have a lower interchange rate than a rewards or points type card.

- **ASSESSMENT FEE** – the Assessment fee is charged on the total of your monthly sales for each credit card brand and the entire amount is paid to the card associations (Visa/MC/AmEx/Etc.)

- **PROCESSING FEE OR MARKUP** – These are the direct costs paid to your merchant processor, this is the money they use to pay for their reps, fund their technology, and what is left over is their profit.

**What can a business do to reduce the costs** (a business tax) associated with accepting credit cards? Here are some of the tips I give to dealers.

Please read the balance of the article [here](#)

~ Article courtesy of: *Power Sports Business*, 11-9-2022  
By: Dave McMahon 11-9-2022

*Powersports Business contributor Mark J. Sheffield, a former dealer principal who now steers dealership owners in the right direction as a 20-Group facilitator for Spader Business Management, provides dealers with a timely piece on credit card fees. -- Mark has spent the last 30 years working in and around the power sports industry. Although heading toward retirement, he still tackles occasional projects that interest him. If you'd like to see more of what he has to say, then check out his blog at <https://markjsheffield.com/blog>*

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# SUCCESSION PLANNING

## Be diligent about details

**SUCCESSION:** Getting started with succession planning is sometimes the toughest part in tackling what is sometimes an emotionally and financially charged issue, said Mike Fraleigh, a Michigan attorney specializing in farm succession and estate planning.

**Farm families should start planning about 10 years before someone intends to retire. This article is good for dealers and farmers, Ag.related.**

Studies by the Small Business Administration report that 30% of family businesses will make it to the second generation. Only 12% will make it to the third generation, and only 3% will make it to the fourth. The biggest factor for declining success is the lack of a written succession plan.

"Failure to plan is planning to fail — it's an old adage, but there's truth to it," said Mike Fraleigh, a Michigan attorney with more than 20 years of experience specializing in farm succession and transition planning, as well as estate and trust planning. "That's the way it is with succession planning. If you do not think it out ahead of time, the chance of you being able to successfully transfer that farm down as an operating business to the next generation is small."

Getting started is sometimes the toughest part in tackling what is sometimes an emotionally and financially charged issue, said Fraleigh, who suggests farm families begin the process at least 10 years before a generation removes itself from the operation.

Giving yourself enough time allows for consideration of tax consequences and the financial foundation needed to transition the farm.

"A few years ago, I had a couple and their son come in with a farm succession plan, and they wanted me to legally finalize it," Fraleigh recalled. "They had planned to sell some of the land and the equipment at a highly discounted rate, and their son would assume the \$900,000 in debt the parents had. Well, they forgot to consider depreciation recapture on the equipment and capital gains tax on the land they were selling. And the big kicker was the assumption of debt income. So, when the son took over \$900,000 in debt, as far as Uncle Sam was concerned, the parents just had \$900,000 in income."

Had the document gone through without consulting a certified public accountant, they would have been just shy of a \$1 million tax debt to the government. "We found another way to do the transaction, but that's just one of the reasons you need a fair amount of time to plan these transactions," Fraleigh said. "Uncle Sam is the greediest relative I have, and I don't like giving him any more than I have to."

### Lenders

Another step in the process is to loop in the lenders to familiarize the next generation with farm finances, what has been borrowed, what has been paid back and what the payment plan is, Fraleigh said.

"There needs to be a relationship with the lenders before taking over, and the next generation needs to be educated on how the business operates and what it takes financially," he said. "There is a big difference between working on a family farm and running the business. I may have all the skills I need to do the fieldwork and the maintenance work, but if I have not been exposed to the financial end of it or the marketing end, then I am going to have a problem." See the balance of the article [here](#)

~ Article courtesy of American Agriculturists  
Jennifer Kiel | Nov 08, 2022

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## EDITOR'S NOTE: QUESTIONS AND COMMENTS APPRECIATED FROM OUR READERSHIP

As editor of your monthly newsletter, I **want to encourage you and all our dealer members and readers** to reach out to me directly and let me know what you want to read about or not to read about in this publication, your monthly **Northeast Dealer** Newsletter.

This newsletter is custom-made for your dealership and our sponsored Associate members. We thank you for reading the newsletter and we hope you have a great December. Please, let us know what suggestions you feel would improve your newsletter on subjects interested to your dealership.

Art Smith, editor of the *Northeast Dealer* newsletter, email: [sja1203@gmail.com](mailto:sja1203@gmail.com) or phone 717-258-8476.



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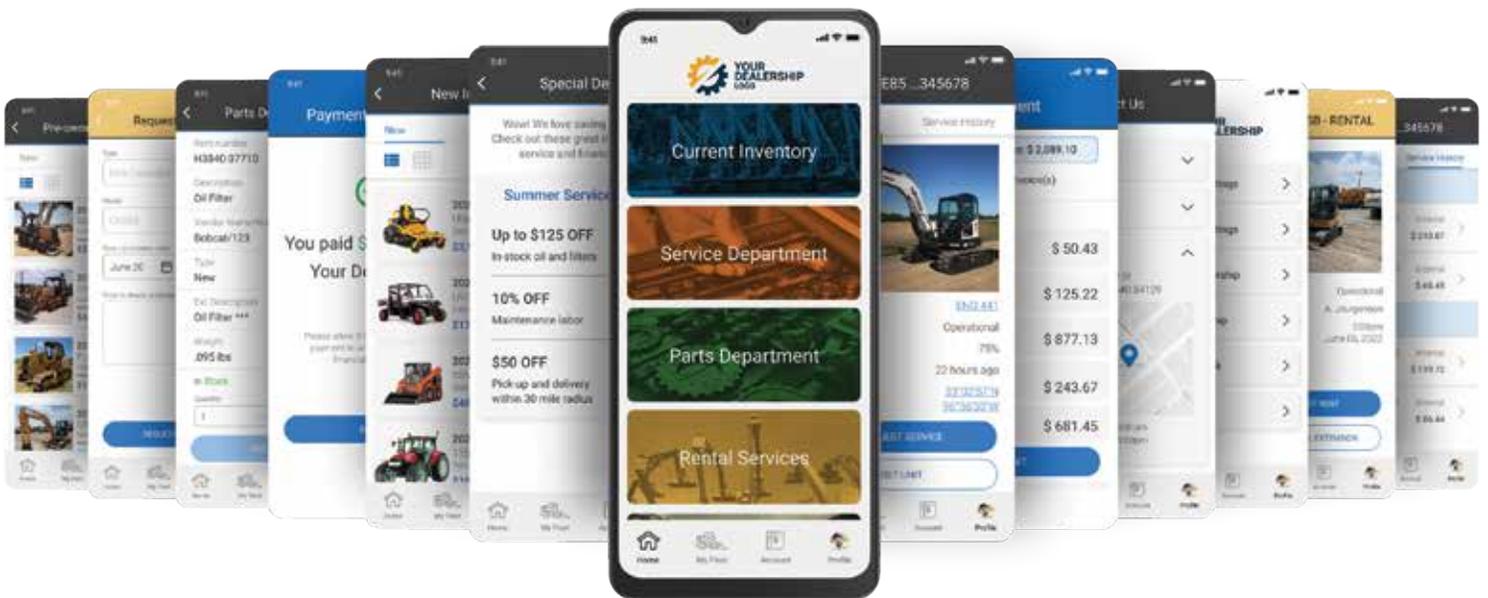
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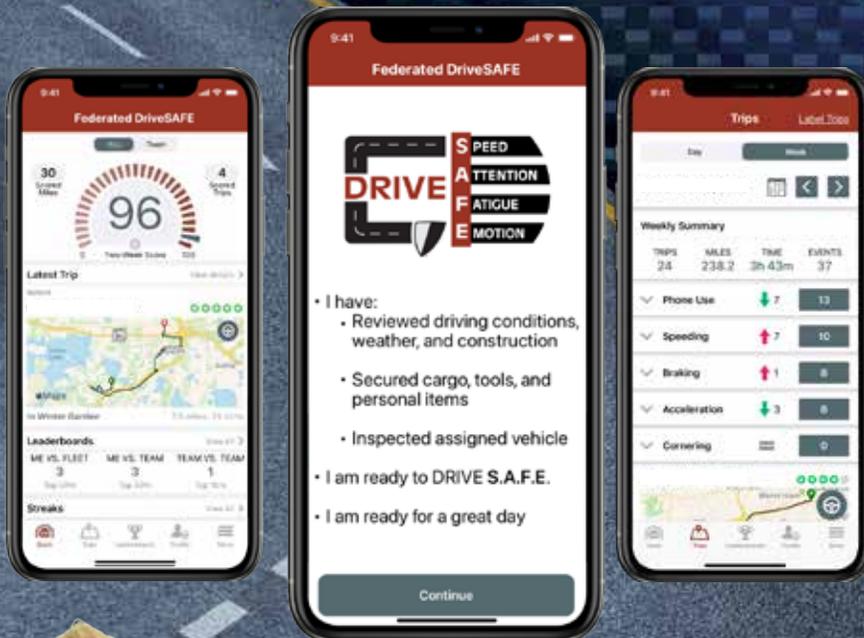


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