



Alabama Tire Dealers Association

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Spare Tire

September 2014

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Tire Service Training
for Owners &
Managers**
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6096 County Road 434
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Letter from the President

Hello,

Now that schools are back in session, this is a great time to think about our scholarship program. Because of your generous contributions, we have been able to help many students further their education, and I would like for us to aid even more next year. Please make plans to participate in our Scholarship Golf Tournament October 23rd at Terri Pines Country Club in Cullman. We can have fun, and raise money for our scholarship fund at the same time. This is one of the most important things we can do for our Association members and their families. I hope to see you there!



Steve Westmoreland
ATDA President
Westmoreland Tire Co.
Ft. Payne, AL
256 845 5656

12 SHOP RULES

Richard McCuistian outlines 12 common-sense rules that once in a while, just need to be restated (and reinforced) to really sink in at a shop.

- 1. TRY NOT TO BORROW ANY TOOL MORE THAN ONCE,**
- 2. DON'T START SCREWING AN IMPORTANT BOLT OR PLUG INTO ITS HOLE AND WALK AWAY THINKING YOU'LL REMEMBER TO TIGHTEN IT LATER,**
- 3. DON'T LEAVE ANY VEHICLE WITH A DRY CRANKCASE OR BAD BRAKES WITHOUT DISABLING THE VEHICLE SO IT CAN'T BE STARTED AND DRIVEN,**
- 4. WHEN PARKING A CUSTOMER'S VEHICLE OUTSIDE, DON'T LEAVE THE WINDOWS DOWN, EVEN IF THE WEATHER IS CLEAR,**
- 5. WHEN DOING AN OIL CHANGE ALONG WITH ANOTHER SERVICE OPERATION, ALWAYS COMPLETE ONE OPERATION BEFORE BEGINNING THE OTHER,**
- 6. BEING A REALLY GOOD MECHANIC DOESN'T GIVE YOU A LICENSE TO BE A JERK - NOT EVER,**
- 7. DON'T PLUNDER IN THE CONSOLE OR GLOVE BOX OF A CUSTOMER'S CAR JUST TO SEE WHAT THEY HAVE IN THERE,**
- 8. DON'T TAKE ANY OF THEIR ASHTRAY COINS OR THEIR CHEWING GUM,**
- 9. DON'T CHANGE THEIR RADIO STATION. TURN THE RADIO OFF IF YOU DON'T LIKE WHAT'S PLAYING,**
- 10. WHEN REPLACING SOMETHING LIKE A WATER PUMP, GLUE THE GASKET TO THE PUMP INSTEAD OF THE MATING SURFACE - IT MAKES THINGS EASIER FOR THE NEXT TECH,**
- 11. ALWAYS RESPECT THE NEXT TECH AND WORK TO MAKE THINGS EASIER FOR HIM (OR HER). THE NEXT TECH MIGHT BE YOU,**
- 12. DON'T DRESS LIKE A SLOB, YOU'RE A PROFESSIONAL,**

- See more at: http://workshop.search-autoparts.com/_12-Rules/blog/6565377/31710.html?b=&cid=95883#sthash.5J7hrzCd.dpuf

Man Arrested In Bad Check Scheme

by [Tire Review Staff](#) - Jul 23, 2014



An Alabama man was arrested for a tire-swapping scheme that defrauded area tire stores thousands of dollars.

The suspect faces two counts of first-degree theft of property and three counts of second-degree theft.

According to police, the crime dates back to January and affected five different tire stores located in Guntersville, Alberta and Boaz, Ala.

According to investigators, the alleged thief would fill an order at a tire store by purchasing tires with a bad check

before the hours that banks were open. The suspect would then sell the tires to a business he was working with for a fraction of what they were worth. The store would then resell them to customers at full price.

“We don’t have any reason to believe there are any more victims, but certainly there could be,” said police Chief Jim Peterson, “possibly in other counties that we don’t know of yet. If you are in fact an owner of a tire store and feel like you may have been taken advantage of under this pretense, we certainly encourage you to call us.”

EMPLOYEE SUES COMPANY AFTER FALL

by [Tire Review Staff](#) - Aug 8, 2014

A West Virginia man is suing Tire Centers and West Virginia Tire Disposal for negligence and loss of consortium. According to the complaint, the Tire Center employee claims he suffered shoulder, neck and wrist injuries after falling 10 feet from a stack of tires.

The man said he was working for Tire Centers on July 24, 2012 when he was told to remove used tires and load them on a trailer. While loading the tires, the employee claimed his supervisor directed him to climb a large stack of tire in the rain to sort larger tires from the smaller for loading purposes. While performing the required work the man fell from a 10-foot pile, according to the complaint.

In addition to injuries the employee claims he endured mental anguish and physical impairment, lost wages and benefits, lost his capacity to enjoy life and incurred medical costs, according to the complaint. His wife also claims she lost her husband’s companionship and services due to the fall.

Tire Centers has been blamed for the employee’s injuries; with the filing saying the store violated state and federal regulations because it has knowledge of unsafe working conditions. West Virginia Tire Disposal was also named as a defendant because it failed to properly position the trailer for loading, failed to properly set the trailer with a ramp, failed to properly train employees on how to load trailers and failed to ensure that the loading area was a safe environment, according to the complaint.

**Tire
Review**



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GOLF TOURNAMENT

Alabama Tire Dealers Association

Thursday, October 23, 2014

Lunch Included!



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For More Information Contact:

Mike Griffin 877-777-7411 or ATDA Office 256-616-3587

Do You Have A Marketing Plan?

by Rieva Lesonsky, Guest Blogger

Created: July 1, 2014, 12:19 pm

Does your small business have a marketing plan? A study by Marketo shows that companies with a documented marketing plan are more likely to be satisfied with their marketing efforts. As you might expect, however, smaller companies are less likely than large ones to have marketing plans. Overall, slightly more than one-third of the companies polled don't have a marketing plan. But only 56 percent of small businesses (fewer than 50 employees) have one, while among companies with over 1,000 employees, 81 percent have one.



Marketing plans aren't the only thing that some companies are missing. Although 71 percent of respondents say they sometimes or always meet their marketing goals, 23 percent admit they don't have specific marketing goals. As the saying goes, if you don't know where you're going, how are you going to get there?

Clearly, creating a marketing plan makes a big difference in achieving your goals. Here's what you should include in your marketing plan:

1. **Who are your target customers?** Do your market research to understand where your target customers live, their demographics (age, sex, marital status, income, etc.), their spending habits and anything else that makes them ideally suited for your product or service.
2. **Who are your competitors?** Which companies compete with you for your ideal customers? How do they market themselves, what are their Unique Selling Propositions (USP) and what differentiates your business from theirs? How will you need to market your business to stand out from the competition?
3. **Where do your target customers get their information?** To determine what marketing methods and channels will work best for you, you need to know, for example, if your target customers read newspapers or get news online, use social media or don't even know what that is, watch TV or listen to the radio and what websites/publications/stations they read, watch and listen to.
4. **What are your marketing goals?** If you're launching a brand-new product, your goal might simply be to raise awareness of what you sell and build your brand name. If you've got a long-standing business with a well-established brand, your goal could be to sell more to existing customers. Be sure your goals are measurable—not just “to sell more” but “to increase sales to existing customers by 10 percent per quarter” or other specific numbers.
5. **How will you market the business?** Based on your understanding of point #3, your marketing plan should list the different marketing and advertising methods you'll use, such as social media, print advertising, online advertising, event marketing, etc.
6. **What's your marketing budget?** It's important to set a budget for your marketing plan. Measure what you actually spend against your budget forecast.
7. **How will you measure success and how often?** Marketing takes time to work, so don't assume that a campaign isn't worth the money if you don't see immediate results. However, it's a good idea to measure results quarterly and see which marketing tactics are working best (or not working at all). That way you can redistribute your budget as needed.

Review your overall marketing plan at least once a year. Today, the world of marketing is changing at lightning speed, and your business needs to keep up.



About the Author

Rieva Lesonsky is CEO and President of GrowBiz Media, a media company that helps entrepreneurs start and grow their businesses. Follow Rieva at [Twitter.com/Rieva](https://twitter.com/Rieva) and visit SmallBizDaily.com to sign up for her free TrendCast reports. She's been covering small business and entrepreneurial issues for more than 30 years, is the author of several books about entrepreneurship and was the editorial director of Entrepreneur magazine for over two decades

House Passes Faster Tax Write-Offs for Equipment, Permanently Extending Bonus Depreciation

WASHINGTON, D.C. (JULY 11, 2014)

BY RICHARD RUBIN, BLOOMBERG

(Bloomberg) The U.S. House of Representatives voted to let companies write off more than half the cost of investments in the first year, providing a tax boost to businesses.

The plan, passed 258-160 today, would remove the expiration date from a policy that started as a temporary stimulus effort in President George W. Bush's administration. Over the next decade, it would reduce federal tax revenue by \$287 billion, helping companies that regularly make capital investments such as AT&T Inc. and Verizon Communications Inc.

"This bill is a jobs bill," said Representative Pat Tiberi, an Ohio Republican. "It's that simple."

Democrats objected to the proposal and President Barack Obama's administration has threatened to veto the bill, making it unlikely the measure will become law any time soon. They said that removing the provision's temporary nature erases its stimulative value.

"We don't have the federal resources to hand out one bonus after another to corporations when we know it won't work," said Representative Lloyd Doggett, a Texas Democrat.

On the vote, 34 Democrats joined all except two Republicans to pass the measure.

Groups supporting the legislation include the National Association of Manufacturers, the National Retail Federation and the Business Roundtable.

'Positive Step'

"Today's House vote is a positive step towards accelerating higher business investment and growth, which are needed to restore the productive capacity of the U.S. economy and propel job creation," Randall Stephenson, chairman of AT&T Inc., said in a statement issued by the Business Roundtable. He is the business group's chairman.

Bonus depreciation in some form has been in place since 2008 as part of the congressional response to the recession.

For a time, it was expanded to allow all of an investment to be deducted in the first year. The provision lapsed at the end of 2013.

Under bonus depreciation, companies can deduct an additional 50 percent of the value of an investment in the first year, on top of the regular depreciation schedule.

The bill passed today would expand bonus depreciation in several ways. It would apply to fruit-bearing and nut-bearing trees and vines and certain retail improvements.

Long-Term Assets

The biggest benefits of bonus depreciation go to capital-intensive companies that have enough profits to soak up the deductions and that make investments in long-term assets other than real estate.

Companies that are profiting from past investments or that aren't as capital-intensive get little or no benefit.

The bill is part of a larger squabble among lawmakers over how to handle dozens of tax breaks that expired Dec. 31, including the research and development tax credit and a provision allowing people in states without income taxes to deduct their state sales tax payments.



House Republicans are selecting individual provisions and passing indefinite extensions of them. Senate Democrats support extending almost all of the lapsed breaks through the end of 2015, including bonus depreciation. Lawmakers may not resolve the dispute over how to handle the tax measures until after the November election. In some ways, the bill runs counter to Republicans' broader goals for reshaping the U.S. tax code.

Tax Revamp

Three months ago, Ways and Means Chairman Dave Camp of Michigan introduced a draft revamp of the U.S. tax system that would stretch out deductions for equipment purchases and put the revenue toward reducing the corporate tax rate to 25 percent from 35 percent.

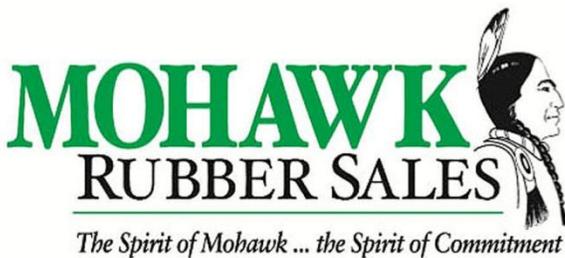
Camp also proposed allowing deductions for research and advertising expenses to be taken over a multiyear period.

Groups including the Tax Foundation and Americans for Tax Reform criticized Camp's plan on depreciation and pointed to nonpartisan estimates showing that the proposal would reduce capital stock.

Now, Camp is moving in the opposite direction by proposing faster write-offs. The underlying tax law attempts to align deductions for capital investments with the multiyear stream of income they create.

The bill is H.R. 4718.

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House Hearing Considers Cash Accounting for Small Biz

WASHINGTON, D.C. (JULY 10, 2014)

BY DANIEL HOOD



A subcommittee of the House of Representatives' Committee on Small Business held a hearing today to discuss the value of using the cash basis of accounting in small businesses, and whether they should be required to use the accrual basis.

Witnesses at the hearing, "Cash Accounting: A Simpler Method for Small Firms?" which was held by the Subcommittee on Economic Growth, Tax and Capital Access, were unanimous in suggesting that cash accounting is far easier for small businesses to use, and that at the very least they ought to have the latitude to choose the most appropriate method for their company.

"If I were to ask the average taxpayer about the difference between the cash and accrual basis of accounting, most would not know," said Stephen Mankowski, a partner at CPA firm EP Caine & Associates and national secretary and chair of the Tax Policy Committee of the National Conference of CPA Practitioners. "The same is true for business owners. ... I have found that small business owners simply think in terms of 'cash in' and 'cash out.' ... They have lived their lives on a cash basis, so operating their business in this fashion simply makes sense to them. These [business] owners do not have systems in place to fully track accounts receivable or accounts payable. Further, many do not have excess funds to put these systems in place. To convert their financial information into an accrual basis would require adjustments to uncollected revenue, unpaid payroll and related liabilities, prepaid expenses, inventory, etc."

"Converting to the accrual method of accounting might simply be a 'one-time' benefit for the government," he continued, as it would accelerate some income for taxation. "Forcing a business to use the accrual basis not only complicates their business but also requires the owners to take time away from operations to focus on changing an accounting method. Ultimately, one does not start a business to focus on accounting. Forcing this change will do just that."

Cash Basis	Accrual Basis
Revenues are recognized when cash is received and expenses are recorded when cash is paid .	Revenues are recognized when earned and expenses are recognized when incurred .

Consensus

The other witnesses echoed Mankowski's sentiments.

"Small businesses should be given as much latitude as possible – they simply don't understand the accrual basis," said Prof. Donald Williamson, executive director of the Kogod Tax Center at American University, who added that the Internal Revenue Service should prefer cash accounting: "If I were an IRS agent, I'd welcome this – there are so many uncertainties in the accrual method that IRS agents have to take into account, I'd think they would applaud this."

Rep. Brad Schneider, D.-Ill., whose father owned an accounting firm and who started his career as a consultant at PricewaterhouseCoopers, said, "All businesses face a large amount of uncertainty. Adding another layer of uncertainty is the last thing we should be doing."

He then asked witness Sarah Windham, a senior tax manager at Top 100 Firm Dixon Hughes Goodman LLP, what issues accounting firms would face if they were required to switch to accrual accounting.

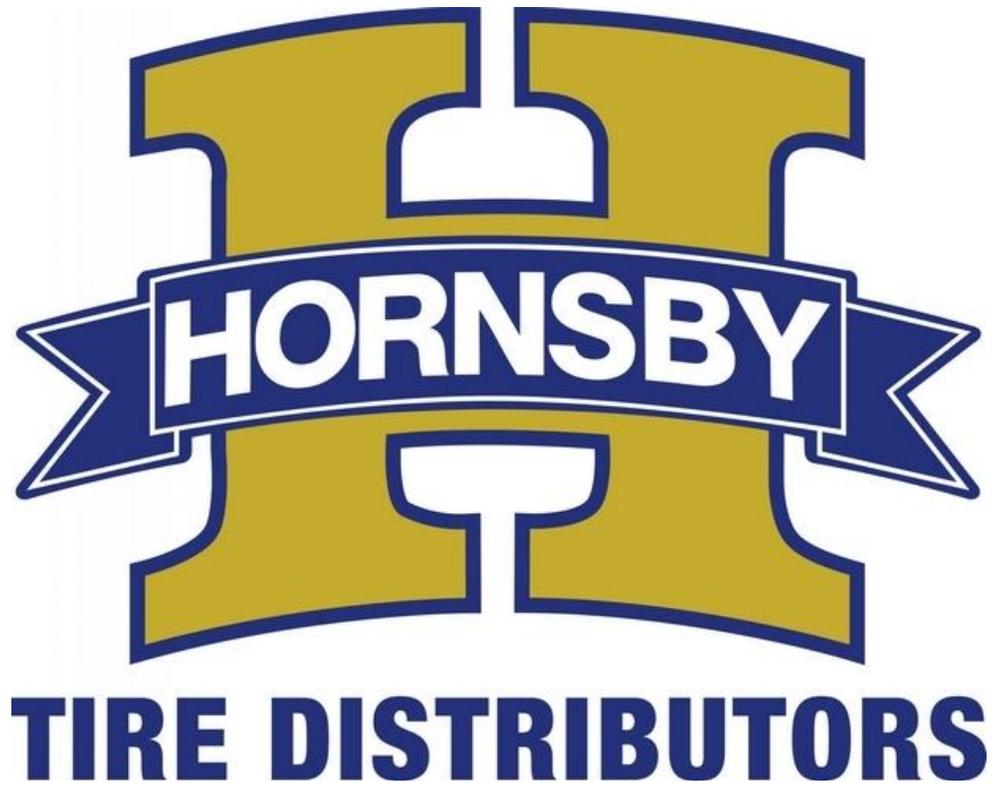
"One would be keeping up with receivables and payables," she explained, "and two, as you bring owners and partners in or out, it may be difficult for them in the conversion, with new partners or old partners being hit with a liability they weren't expecting to pay. Partners transitioning in and out might suddenly find themselves facing massive tax liabilities, without the cash to pay them."

Outside the hearings

NCCPAP has gone on the record that it is opposed to mandating a switch to accrual accounting.

"One of the biggest challenges with accrual accounting for most taxpayers is the possibility of having to pick up phantom income, where it will end up being taxable in the first year," national president Ed Caine, also of EP Caine & Associates, explained in a separate interview. "Can that be a pickup for the deferral government? Yes, of course. But is it fair? In our opinion, no. Most of us, and most small business, operate on a cash basis."

Mankowski noted a certain irony in the fact that his group of accountants is against a mandate for accrual accounting: "CPAs are the ones who would benefit the most [from a switch] – probably more so than the government. Businesses are going to have to look for outside assistance. The IRS has been working to reduce taxpayer burden, but this is the opposite of that process. It seems like it's an anti-business discussion."



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Are You Chasing or Catching?

by [Sean Phillips](#) - Jul 30, 2014

It has happened to all tire techs, probably more than once. You balance a tire, put the weights on, drop the hood again for a check spin – and the balancer comes up asking for more weight.

Fine. You add more weight, drop the hood and...it asks for even more weights?!

This little play is called “chasing weights,” and is a seemingly endless cycle where the balancer keeps asking for more and more weight, usually in different places. Most techs know from experience what to do and what not to do when this happens.

Unfortunately, from my own experience seeing wheels much like the one pictured come into my shop, there are still a good number of techs out there that don't quite understand the phenomenon.

The first rule of chasing weights is simple: If the balancer asks for weights more than twice, something is wrong. There are times when the first check spin shows more weights are needed. In these cases, the weight involved should usually be around one-quarter ounce, and the balancer should want it placed either in the same place as the previous weight or 180 degrees opposite.

This is due to round-off error – the balancer works in quarter-ounce increments, and the first balance check involved an increment that was either slightly less or slightly more than one-quarter ounce.

But if the balancer keeps asking for more and more weight after the resulting check spin, or if it's asking for weight at 90 degrees to the first weights, it's chasing weights. You need to stop the balancer and start thinking; there are a few different possibilities as to what the problem could be.

What To Check For

First, the wheel might be improperly centered on the cone. Check to ensure it is seated properly, as sometimes the cone will catch on an edge or simply be the wrong size for some wheel centers.

Also, check the wheel's hub center to ensure that the center hole is not damaged enough to affect roundness. If the hub center is damaged or it will not seat properly on the cone, you may need to use lug-centering equipment that clamps the wheel to the balancer through the lug-holes.

Another issue could be something inside the tire. The number and variety of things that can get left inside a tire can be truly astonishing. Whether it's old wheel weights, broken TPMS sensors, ratchet wrenches, water or liquid squirt-in “repair” material, anything inside the tire will affect the centripetal force as the tire spins, then come to rest in a different place and do it all over again, continuously and dynamically throwing off the balance.



“Chasing weights” is one thing, but an inexperienced tech could really go over the top and add far too many weights.

The tire and/or the wheel being out of round can also cause “chasing weights.” The first mathematical assumption any balancer makes is that the assembly is round to within a certain tolerance. If the wheel is bent, or the tire has a belt separation, this can throw off the balancer’s calculations.

Sometimes this can throw the balancer into a kind of infinite loop where it just can’t zero out properly. Sometimes it will allow the balancer to zero out even though the balance is still wrong. Always watch the wheel as it spins to make sure it is spinning straight and true.

Match Mounting

The final possibility is the tire may be improperly match-mounted. Match mounting can be a headache of a concept to remember, because there are two ways of doing it.

In essence, match mounting attempts to mate either the heaviest part of the tire to the lightest part of the wheel, or the most radically variant part of the tire to the least variant part of the wheel. Either way, this evens out the centripetal forces and generally lets the assembly balance out with less weight.

The headache is in remembering that tires carry a red dot on the sidewall for radial matching, which should be matched to a marked spot on the wheel, or they carry a yellow spot for weight matching, which during mounting should be set directly next to the valve stem.

Tire Review



In general, however, all the matching spots tend to be close together, so if in doubt it’s generally good enough to simply match the dot to the valve stem. But, in some cases, if the match mount is way off, this can create enough force to completely screw up the balance, and the tire will have to be moved on the wheel until the dots match to fix it.

These last two conditions, bad match mounting and being out of round, can often be fixed by road force balancing, precisely because one of the things a road force balancer does is read out the radial variance of both the tire and the wheel to calculate their positions for a proper match mount. If a wheel is slightly bent, for example, the balancer can calculate where the tire should be placed to minimize the total radial variation of the assembly, which can fix the balance issues and also cut down on any vibration when the assembly goes on the car.

The last possibility is that the balancer is simply out of calibration. If you can’t see any obvious reason why you’re chasing weights, or if it happens on multiple wheels, you’ll want to do a full calibration sequence. You’ll also want to check the spindle area on the balancer – I once had an issue that defied all easy solutions until we realized that some stray adhesive weights had attached themselves to the mounting plate.

That being said, while this list will cover most of the reasons that the balancer chases weights, some issues will defy easy solutions, whether it’s a rogue set of weights somewhere or some problem I can’t even imagine.

As I used to say to my techs, “Let it be a challenge to you,” which is, of course, manager code for, “I don’t have a clue how to solve this.”

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 Trinity, AL 35673

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Turn Your Vacation Into a Tax Deduction

Tire Review



By Richard Lipton, CPA
Richard L. Lipton CPA & Associates LLC, www.liptoncpa.com
May 15, 2014

Tim, who owns his own business, decided he wanted to take a two-week trip around the U.S. So he did — and was able to legally deduct every dime that he spent on his vacation. Here's how he did it.

1. Make all your business appointments before you leave for your trip.

Most people believe that they can go on vacation and simply hand out their business cards in order to make the trip deductible.

Wrong.

You must have at least one business appointment before you leave in order to establish the "prior set business purpose" required by the IRS. Keeping this in mind, before he left for his trip, Tim set up appointments with business colleagues in the various cities that he planned to visit.

Let's say Tim is a manufacturer of green office products and is looking to expand his business and distribute more of his products. One possible way to establish business contacts — if he doesn't already have them — is to place advertisements looking for distributors in newspapers in each location he plans to visit. He could then interview those who respond when he gets to the business destination.

Example: Tim wants to vacation in Hawaii. If he places several advertisements for distributors, or contacts some of his down line distributors to perform a presentation, then the IRS would accept his trip for business.

Tip: It would be vital for Tim to document this business purpose by keeping a copy of the advertisement and all correspondence along with noting what appointments he will have in his diary.



2. Make sure your trip is all "business travel."

In order to deduct all of your on-the-road business expenses, you must be traveling on business. The IRS states that travel expenses are 100% deductible as long as your trip is business related and you are traveling away from your regular place of business longer than an ordinary day's work and you need to sleep or rest to meet the demands of your work while away from home.

Example: Tim wanted to go to a regional meeting in Boston, which is only a one-hour drive from his home. If he were to sleep in the hotel where the meeting will be held (in order to avoid possible automobile and traffic problems), his overnight stay qualifies as business travel in the eyes of the IRS.

Tip: Remember: You don't need to live far away to be on business travel. If you have a good reason for sleeping at your destination, you could live a couple of miles away and still be on travel status.

3. Be sure to deduct all of your on-the-road-expenses for each day you're away.

For every day you are on business travel, you can deduct 100% of lodging, tips, car rentals and 50% of your food. Tim spends three days meeting with potential distributors. If he spends \$50 a day for food, he can deduct 50% of this amount or \$25.

Tip: The IRS doesn't require receipts for travel expense under \$75 per expense — except for lodging.

Example: If Tim pays \$6 for drinks on the plane, \$6.95 for breakfast, \$12 for lunch and \$50 for dinner, he does not need receipts for anything since each item was under \$75.

Tip: He would, however, need to document these items in his diary. A good tax diary is essential in order to audit-proof your records. Adequate documentation includes amount, date, place of meeting and business reason for the expense.

Example: If, however, Tim stays in the Bates Motel and spends \$22 on lodging, will he need a receipt? The answer is yes. You need receipts for all paid lodging.

Tip: Not only are your on-the-road expenses deductible from your trip, but also all laundry, shoe shines, manicures and dry-cleaning costs for clothes worn on the trip. Thus, your first dry cleaning bill that you incur when you get home will be fully deductible. Make sure that you keep the dry cleaning receipt and have your clothing dry cleaned within a day or two of getting home.

4. Sandwich weekends between business days.

If you have a business day on Friday and another one on Monday, you can deduct all on-the-road expenses during the weekend.

Example: Tim makes business appointments in Florida on Friday and one on the following Monday. Even though he has no business on Saturday and Sunday, he may deduct on-the-road business expenses incurred during the weekend.

5. Make the majority of your trip days count as business days.

The IRS says that you can deduct transportation expenses if business is the primary purpose of the trip. A majority of days in the trip must be for business activities; otherwise, you cannot make any transportation deductions.

Example: Tim spends six days in San Diego. He leaves early on Thursday morning. He had a seminar on Friday and meets with distributors on Monday and flies home on Tuesday, taking the last flight of the day home after playing a complete round of golf. How many days are considered business days?

All of them. Thursday is a business day, since it includes traveling – even if the rest of the day is spent at the beach. Friday is a business day because he had a seminar. Monday is a business day because he met with prospects and distributors in pre-arranged appointments. Saturday and Sunday are sandwiched between business days, so they count, and Tuesday is a travel day.

Since Tim accrued six business days, he could spend another five days having fun and still deduct all his transportation to San Diego. The reason is that the majority of the days were business days (six out of 11). However, he can only deduct six days' worth of lodging, dry cleaning, shoe shines and tips. The important point is that Tim would be spending money on lodging, airfare and food, but now most of his expenses will become deductible.

Consult us before you plan your next trip. We'll show you the right way to legally deduct your vacation when you combine it with business. Bon voyage!



EIGHTS FACTS TO KNOW IF YOU RECEIVE AN IRS LETTER

by [Richard Lipton, CPA](#) - Jun 11, 2014

The IRS sends millions of letters and notices to taxpayers for a variety of reasons. Many of these letters and notices can be easily dealt with without having to call or visit an IRS office. Here are eight things you should know about if you receive a notice or letter from the IRS:

1. There are a number of reasons why the IRS might send you a notice. Notices may request payment, notify you of account changes or request additional information. A notice normally covers a very specific issue about your account or tax return.
2. Each letter and notice offers specific instructions on what action you need to take.
3. If you receive a correction notice, you should review the correspondence and compare it with the information on your tax return.
4. If you agree with the correction to your account, then usually no reply is necessary unless a payment is due or the notice directs otherwise.
5. If you do not agree with the correction the IRS made, it is important to contact us before responding. We'll help you to prepare a written explanation to send to the IRS of why you disagree and make sure it includes any information and documents the IRS should consider that support your case. You should hear from the IRS within 30 days regarding your correspondence.
6. Most correspondence can be handled without calling or visiting an IRS office. In order to handle any issues that arise more quickly, we ask that that you please have a copy of your tax return, as well as any correspondence from the IRS available when you speak to us.
7. It's important to keep copies of any correspondence with your other tax records.
8. IRS notices and letters are sent by mail. The IRS does not correspond by email about taxpayer accounts or tax returns.



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TIA Releases *Tire Safety Starts with Inspection Video*



June 4, 2014

Bowie, Md. - The Tire Industry Association (TIA) has released another consumer education video in the *Tire Safety Starts with...* series. *Tire Safety Starts with Inspection* covers the regular inspection procedures that motorists should follow to check their tires for sufficient tread depth and irregular wear. The video also includes animation that explains pinch shock, which causes a bulge to appear on the sidewall of the tire after striking a pothole, curb or road hazard.

"After a particularly harsh winter for most of the country, road crews will be working all summer to repair the potholes so most dealers are seeing an increase in the number of tires damaged by road hazards," remarked Ken Brown, TIA President. "This video will definitely help retailers explain what causes the bulge on the sidewall and why the tire must be replaced."



Tire Safety Starts with Inspection is primarily focused on tread depth and teaches drivers to look for the treadwear indicators (or wear bars) in the grooves when inspecting their tires. The video includes examples of tires with insufficient tread depth and shows how the wear bars make them easy to identify. It also covers some of the causes of irregular treadwear and emphasizes the importance of proper inflation pressure.

"Motorists don't need to look for spare change when checking the tread depth of their tires because the treadwear indicators are required by law," said Kevin Rohlwing, TIA Senior Vice President of Training. "If the driver knows what to look for, then a simple tread depth check only takes a couple of seconds. This video makes it easy to understand so anyone can visually inspect their tires for proper tread depth."

Tire Safety Starts with Inspection is available on [TIA's YouTube channel](#), and the Association's website, www.tireindustry.org. Retailers are encouraged to provide a link to the video or contact Donna Sage, TIA Director of Marketing and Communications, at dsage@tireindustry.org for a free download.



MOTOR VEHICLE SAFETY ACT OF 2014

Provided by Tire Industry Association's Legislative Update

Legislation has been introduced in both the U.S. Senate and the U.S. House of Representatives to expand the public's access to auto makers' and tire manufacturers' safety filings with regulations.

On June 20, the TIA Board of Directors voted to support the legislation.

U.S. Senators Ed Markey (D-MA) and Richard Blumenthal (D-CT) introduced S.2151 which would allow citizens to view "Early Warning Reports" that companies must report to NHTSA.

The TREAD Act requires tire manufacturers to submit early warning reports to NHTSA.

Ranking Member of the House Energy and Commerce Committee Henry A. Waxman and eight Energy and Commerce Committee Democrats introduced H.R. 4364, the Motor Vehicle Safety Act.

The Motor Vehicle Safety Act of 2014 would enhance the quality and transparency of passenger motor vehicle safety information collected by the National Highway Traffic Safety Administration (NHTSA). Manufacturers would be required to report additional information on fatal incidents to NHTSA's Early Warning Reporting system, and NHTSA would be required to: (1) improve the availability and accessibility of all online vehicle safety information (including Early Warning data, studies, investigations, inspections, incident reports, and other materials); and (2) provide immediate public notice on its website of all agency inspection and investigation activities and any resulting enforcement actions.

The bill would also improve accountability, by ensuring corporate responsibility for safety information reported to NHTSA, allowing individuals to appeal the denial of a defect petition, and restricting NHTSA employees responsible for vehicle safety from certain post-employment activities.

Lastly, the bill would strengthen NHTSA's vehicle safety program by providing the agency with additional funding and enhanced NHTSA enforcement authorities, specifically through increased civil penalties for violations of federal safety standards and the authority to expedite a recall in the case of an imminent hazard to the public.



SECTION-BY-SECTION SUMMARY OF THE MOTOR VEHICLE SAFETY ACT OF 2014 COMMITTEE ON ENERGY AND COMMERCE

TITLE I - Transparency and Accountability

Section 101. Additional Early Warning Requirements

Requires manufacturers to include additional information on fatal incidents in their quarterly submissions to NHTSA's Early Warning Reporting system. Changes the presumption of disclosure under the TREAD Act to require that information submitted to NHTSA by manufacturers through the Early Warning Reporting system be disclosed unless it is exempt from disclosure under the Freedom of Information Act. Requires NHTSA to rewrite the rule on "Confidential Business Information" with a presumption in favor of maximum public availability of Early Warning information.

Section 102. Public Notice of Inspection and Investigation Activities

Requires NHTSA to provide public notice of all inspection and investigation activities by the agency. Ensures that any such notice, and notice of any enforcement actions resulting from inspection and investigation activities, are immediately made available on NHTSA's website and are readily searchable.

Section 103. Improved Access to NHTSA Vehicle Safety Information

Requires NHTSA to improve public accessibility of data posted to its website, including by ensuring that all vehicle safety information is searchable, and can be aggregated and downloaded.

Section 104. Corporate Responsibility for NHTSA Reports

Requires that a manufacturer have a senior executive in the United States certify the accuracy and completeness of all responses to NHTSA's requests for information relating to safety investigations.

Section 105. Appeal of Defect Petition Rejection

Allows individuals to appeal the denial of a petition by filing an action in the appropriate court of appeals.

Section 106. Deadlines for Rulemaking

Establishes procedures for NHTSA if it cannot meet the deadlines for rulemakings provided in the bill.

Section 107. Reports to Congress

Directs the Secretary to prepare reports to Congress regarding the use of Early Warning data. Directs the Inspector General to report to Congress on the operations of the Council for Vehicle Electronics, Vehicle Software, and Emerging Technologies.

Section 108. Restriction on Covered Vehicle Safety Officials

Limits the revolving door between NHTSA and the auto industry by restricting NHTSA employees responsible for vehicle safety from certain post-employment activities.

TITLE II - Funding

Section 201. Vehicle Safety User Fee

Establishes a vehicle safety user fee paid by the vehicle manufacturer for each U.S. vehicle certified to meet federal motor vehicle safety standards. This fee begins at \$3 per vehicle and increases to \$9 per vehicle after three years. The fee would supplement existing appropriations and support NHTSA's vehicle safety programs.

Section 202. Authorization of Appropriations

Authorizes appropriations for NHTSA's vehicle safety programs. The authorization would be for \$200 million in FY 2015, \$240 million in FY 2016, and \$280 million in FY 2017.

TITLE III - Enhanced Safety Authorities

Section 301. Civil Penalties

Increases the civil penalties NHTSA can seek per violation and sets maximum civil penalties of \$200,000,000.

Section 302. Imminent Hazard Authority

Provides NHTSA with the authority to expedite a recall order in the case of a substantial likelihood of death or serious injury to the public.

TITLE IV - Additional Provisions

Section 401. Preemption of State Law

Overtakes preemption provisions in Bush-era NHTSA regulations and prevents NHTSA from explicitly preempting state tort law without congressional direction.

TIA Pleased with NHTSA Report on Tire Service Life



Bowie, Md. - The Tire Industry Association (TIA) is pleased with a recent report from the National Highway Traffic Safety Administration (NHTSA) on the service life of tires. "Tire Aging: A Summary of NHTSA's Work" reinforces the position of the industry that federal tire aging regulations are not necessary. The report summarizes numerous studies and tests that have been conducted over the past 12 years to determine if there are any links between long-term durability and the age of the tire.

"In the process of opposing tire aging regulations in the state of Maryland and other states, we've been consistent in our message that NHTSA should be only government agency to determine if legislation was necessary to establish a safety standard regarding the age of a tire," said Roy Littlefield, TIA Executive Vice President. "Hopefully this will put an end to individual states attempting to pass their own regulations that arbitrarily place a limit on the safe service life of a tire."

The NHTSA report concluded that there was no need to add an aging requirement to Federal Motor Vehicle Safety Standard (FMVSS) No. 139 because the current standard has made passenger tires more robust, crash data shows that tires are performing better, and tire pressure monitoring systems (TPMS) are alerting drivers of underinflation.

"We've said all along that any type of legislation regarding the safe service life of a tire must be supported by data," remarked Kevin Rohlwing, TIA Senior Vice President of Training. "It's ironic that the crash data and studies cited by NHTSA in the report are the same that we've been using to show there is no correlation between the age of a tire and safety. FMVSS No. 139 has been successful in addressing Congress' tire aging concerns so this matter should be put to rest."

The Association will continue to monitor the progress of the ongoing National Transportation Safety Board (NTSB) investigation of two February 2014 accidents that allegedly involved tire failures.

NHTSA WON'T PUSH TIRE AGING REGULATIONS

by [Jim Smith](#) Editor at [Tire Review / Babcox Media, Inc.](#) Jul 11, 2014

NHTSA has decided that it will not tackle the issue of tire aging, turning its attention instead to "coordinating a promotional and educational initiative to raise consumer awareness about tire aging issues and how to prevent these types of failures."



The agency, which said it has been investigating for the impact of age on tires for years, quietly issued a 42-page report in March that laid out the reasons behind its decision to not require tire aging tests as part of current FMVSS 139 requirements. You can download a PDF of that report [here](#).

In short, NHTSA said that already improved FMVSS 139 testing standards, better performing consumer tires, and mandatory TPMS have contributed to reduce the threat of tire failure due to aging.

At the same time, "NHTSA research also found that especially in the warmer parts of the United States, including Arizona, Florida, Texas and Southern California, there appears to be a relationship between the age of the tire and the propensity of the tire to fail.

"The agency believes that the more stringent FMVSS 139 has helped create better-quality and safer tires, NHTSA said. "This change in light vehicle tire performance may be one of the reasons the percentage of tire-related crashes, injuries and fatalities, has decreased in the 2007-10 time frame, since FMVSS 139 became effective on Sept. 1, 2007."

The RMA said the decision was a good one for manufacturers and the industry. The Tire Industry Association is pleased with the decision to not pursue federal tire aging regulations.

"In the process of opposing tire aging regulations in the state of Maryland and other states, we've been consistent in our message that NHTSA should be only government agency to determine if legislation was necessary to establish a safety standard regarding the age of a tire," said Roy Littlefield, TIA executive vice president. "Hopefully this will put an end to individual states attempting to pass their own regulations that arbitrarily place a limit on the safe service life of a tire."

There has been no comment by tire aging regulation proponents like Safety Research & Strategies' Sean Kane.

Tips for Safeguarding Financial Records

by [Richard Lipton, CPA](#) - Aug 11, 2014

Some natural disasters are more common in the summer. But major events such as hurricanes, tornadoes and fires can strike at any time, so it's a good idea to plan for what to do in case of a disaster. You can help make your recovery easier by keeping your tax and financial records safe. Here are some basic steps you can take now to prepare:

1. Backup Records Electronically. Many people receive bank statements by email. This is a good way to secure your records. You can also scan tax records and insurance policies onto an electronic format. You can use an external hard drive, CD or DVD to store important records. Be sure you back up your files and keep them in a safe place. If a disaster strikes your home, it may also affect a wide area. If that happens you may not be able to retrieve your records.

2. Document Valuables. Take photos or videos of the contents of your home or business. These visual records can help you prove the value of your lost items. They may help with insurance claims or casualty loss deductions on your tax return. You should store them with a friend or relative who lives out of the area. The IRS has a disaster loss workbook, Publication 584, which can help taxpayers compile a room-by-room list of belongings.

3. Update Emergency Plans. Review your emergency plans every year. Personal and business situations change over time, as do preparedness needs, so update them when your situation changes. Make sure you have a way to get severe weather information and have a plan for what to do if threatening weather approaches. In addition, when employers hire new employees, or when a company or organization changes functions, plans should be updated accordingly and employees should be informed of the changes.

4. Get Copies of Tax Returns or Transcripts. Use Form 4506, Request for Copy of Tax Return, to replace lost or destroyed tax returns or need information from your return. You can also file Form 4506T-EZ, Short Form Request for Individual Tax Return Transcript or Form 4506-T, Request for Transcript of Tax Return. Don't hesitate to contact us if you need assistance filling this form out.

5. Check on Fiduciary Bonds. Employers who use payroll service providers should ask the provider if it has a fiduciary bond in place. The bond could protect the employer in the event of default by the payroll service provider.



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Tentative Agenda:

FRIDAY, JUNE 26TH

- 6 am – Deep Sea Fishing Expedition
- 8 am – Golf Tournament
- 2 – 4 pm – Registration
- 4 – 5 pm – General Business Meeting
- 5 – 7 pm Cocktail Reception &
Vendor Fair
- 7 – 9 pm – Welcome Dinner

SATURDAY, JUNE 27TH

- 8 – 9 am – Past President's Breakfast
- 9 – 12 am – Educational Seminar
- 6 – 7 pm – Cocktail Reception
- 7 – 10 pm – Scholarship Banquet

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- **Sponsor Signage at the Convention**
- **Recognition in the Program and Website**

Chaplain's Corner

*"It is better to trust in the LORD than to put confidence in man."
Psalm 118:8 (NKJV)*



Two weeks ago one of my closest friends had to be taken to the hospital for emergency surgery to remove his gall bladder. He had to trust the diagnosis and the skill of one of our local surgeons. Since surgery he has trusted the prescribed medication and the examination of his incision to bring about the necessary healing. He is still having some complications but is trying to remain hopeful that eventually he will recover.

Trust is a part of life. We trust teachers with our children. We trust accountants to prepare our taxes. We trust plumbers, electricians, cooks and lawyers. Our customers trust our stores to repair their

vehicles. The psalmist is not advocating that we cannot trust others. However, we all know that sometimes others fail us, and sometimes we fail others.

Ultimately, our earthly life will fail. The good news of the verse above is that there is someone who never will fail us in this life or eternity. His name is JESUS and it is better to put your deepest trust in Him! Hallelujah! What a Savior!

GOD bless.

Dolan Davis Jr., Chaplain ATDA

205-758-6624 dolan@davistires.com



It's Time to Update Your Employee Handbook

No organization should operate without consistent, clear employer-employee communication, which is a key element for productive and profitable employee relations. The employee handbook is the basic internal written document that provides employees with two major pieces of information in response to the questions:

- What can employees and their families expect from the organization?
- What does the organization expect from employees?

A well-written employee handbook answers these questions clearly, persuasively, and honestly. Indeed, an employee handbook is the cornerstone of the **employer-employee relationship**.

Changes in state and federal employment laws require that employee handbooks be revised and updated. Internal policy changes should also be reflected in the organization's handbook. **Consider these issues:**

- Does your handbook have a valid employment-at-will statement?
- Does your handbook allow for "concerted activity?"
- Are there clear procedures regarding overtime and prohibitions against working off the clock?
- Is it clear that the organization reserves the right to change or eliminate benefits?
- If you are subject to FMLA, does the handbook address military family leave?
- Is your organization required to provide breaks for nursing mothers?
- Do you have a policy regarding employees' use of social media?



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Calendar of Events

CERTIFIED ATS TRAINING CLASS

October 14-16, 2014

Chelsea Tire Pros, Chelsea, Alabama

Certified Automotive Tire Service Training for Business Owners & Managers! 2-Day Instructional & Hands-on Training, followed by Certification Testing on Day 3. Designed to train Owners & Managers to be Trainers in their own businesses!

See Page 14 for more information & Page 15 for Registration Form.



ATDA BOARD OF DIRECTORS MEETING

Thursday, October 23, 2014 at 9:00 am

Terri Pines Country Club, Cullman, Alabama

Quarterly ATDA Board meeting.



SCHOLARSHIP FUNDRAISER GOLF TOURNAMENT

Thursday, October 23, 2014

Terri Pines Country Club, Cullman, Alabama

Lunch at 11:30 am

Shotgun Tee-time at 1:00 pm

Registration Deadline: October 17th

See Page 6 for more information & Registration Form.



ANNUAL CONVENTION

June 26-27, 2015

Perdido Beach Resort, Orange Beach, Alabama

See Pages 24-25 for more information.



Best Business Practice:

Install Two New Tires on The Rear Axle

The question, "Where do I mount two new tires on a vehicle?" comes up often. The tire industry strongly recommends putting the two new tires on the rear. In a November 2010 article titled "[Always Install Two New Tires on the Rear Axle](#)," Tire Review wrote:

"A loss of traction on a rear axle causes oversteer, which could cause a vehicle to fishtail and kick into a tailspin. A similar loss of traction on the front axle creates understeer, causing the vehicle to keep going in a straight line. For the driver, it's easier to compensate for understeer; oversteer usually is much more hazardous."

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Sterling Yearber
256-606-7691

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J Scott Enterprises, Inc. DBA Metro Recycler

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205-841-1930

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Coby Hutchinson
800-239-6649
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Matt Wall
205-605-0110
Richard Dulaney
404-762-8433
Mike Helms
866-758-8473

McGriff Industries

Barry McGriff / Bert McGriff
256-739-0780

McGriff Treading Company

Randy Drake
256-739-7080

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Michael Glass
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Merchants Against Unfair Interchange (MAUI)

Brian Bibb
800-395-0091

Mohawk Rubber

Frank Harcrow
205-368-4130
Merlin Oleson
678-478-1305

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Barry Morgan
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Parrish Tire

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Tony Miller
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Tire Industry Association (TIA)

Wilson Beach
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