



NAEDA Update

NORTH AMERICAN EQUIPMENT DEALERS ASSOCIATION e-newsletter

Tuesday, November 26, 2013

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[Agri-Service Relies on Dashboard for Business Barometer](#)

To more effectively plan and execute its dealer business plan Agri-Service, Inc. turned to a new dashboard for reviewing business performance. Acting like a daily barometer for the business, the dashboard provides real-time data throughout the day in easy to understand graphs and charts for all dealer locations.

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Legislative & Regulatory News

Senate tax reform plan targets MACRS, LIFO, LKE and more in quest to lower corporate tax rate

Special Note: NAEDA wants to thank AED and their legal counsel, Christian Kline, for permission to publish and edit this article they published on November 25, 2013. While this article is based on their concerns, these same concerns have been expressed by NAEDA and will continue to be as tax reform is debated.

If you doubted warnings that everything is on the table in the current tax reform debate, doubt no more. Last week, the Senate Finance Committee unveiled a sweeping proposal to change capital expenditure and accounting rules in an effort to both simplify the tax code and pick up revenue to finance a corporate tax rate cut. Top targets are like-kind exchange (LKE), last-in, first-out (LIFO) accounting, and a number of current tax code provisions important to AED members and our customer industries. The bottom line: There's a lot for equipment distributors to be concerned about and not much to like in the Finance Committee's discussion draft.

[Read more...](#)

Ethanol industry hopes to change EPA's mind on RFS cut

OMAHA (DTN) -- The 3-billion-gallon overall cut to the Renewable Fuel Standard mandate proposed by the U.S. Environmental Protection Agency isn't necessary and possibly isn't even legal, representatives of the ethanol industry, agriculture groups and companies told Obama administration officials during a meeting at the White House Thursday.

However, while much of rural America is concerned a cut to the RFS could hurt the rural economy, if the proposed cut becomes final chances are it will have little or no effect on the corn-based ethanol industry, Renewable Fuels Association President and Chief Executive Officer Bob Dinneen said during an interview with DTN Thursday.

The corn-based portion of the RFS was capped at 15 billion gallons. Even if EPA changes the law, he said corn-based ethanol will continue to find markets beyond the E10 blend wall, perhaps through export channels. The blend wall is when total ethanol production exceeds the available U.S. market -- in this case E10.

The EPA proposal would cut the corn-based ethanol mandate from 14.4 billion gallons to 13 billion gallons in 2014. The proposal also includes cuts to cellulosic ethanol, advanced biofuels and biodiesel.

[Read more...](#)

Source: DTN

CBO issues budget cut and tax increase report

At the request of the House and Senate Committees on the Budget, the Congressional Budget Office (CBO) periodically issues a compendium of budget options to help inform federal lawmakers about the implications of possible policy choices. This volume presents more than 100 options for altering spending and

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From the NAEDA Office

2013 Tax Depreciation/Expense Rules

By Jack Selzer

For the last two years about this time, I provided the basic tax depreciation/expense rules that can help salespeople in making new and used equipment sales before year end. Because of some changes, it is timely to revisit these rules.

There are two provisions we need to look at:

Section 179 expense deduction for new and used equipment. The Section 179 deduction for 2013 is \$500,000. There is a "phaseout" dollar for dollar after the purchase of \$2 million of new and/or used equipment. Thus, if a customer has \$2.5 million of purchases in 2013, there will be no Section 179 deduction. This phaseout shows that this deduction is designed for small and midsize businesses.

Bonus depreciation for new equipment.

Like last year, the extra additional bonus depreciation is 50% of the purchase price of new equipment. For example, if a customer buys new equipment in 2013 for \$600,000, the customer can take an extra \$300,000 bonus depreciation deduction in 2013.

revenues to reduce federal budget deficits.

The options discussed in this report come from a variety of sources, including legislative proposals, various Administrations' budget proposals, Congressional staff, other government entities, and private groups. The options are intended to reflect a range of possibilities rather than to provide a ranking of priorities or a comprehensive list. The inclusion or exclusion of a particular policy change does not represent an endorsement or rejection by CBO. In keeping with CBO's mandate to provide objective, impartial analysis, this report makes no recommendations.

This volume is the result of work by almost 150 people at CBO, whose names are listed in the report, as well as the staff of the Joint Committee on Taxation. Various experts outside of CBO (also listed) reviewed selected portions of the volume in draft.

The report is available [here](#).

REALITY CHECK: Time to get the facts right on TPA

There are a lot of rumors circulating about Trade Promotion Authority (TPA), and it's time to separate fact from fiction. The Trade Benefits America Coalition has produced a new [report](#) that explains what TPA is, how it works, and why it is an important tool to support U.S. growth and jobs. Here are the highlights:

Top 10 TPA Facts

#1 TPA is constitutional. Congress and the President share constitutional authority over trade and international agreements, and TPA is an exercise of Congress's constitutional authority.

#2 TPA does not exclude Congress from playing a meaningful role in the negotiation and approval of trade agreements. TPA is designed to empower Congress.

#3 TPA does not cede to the President the ability to set U.S. trade negotiating objectives and decide whether trade agreements meet Congressional priorities for international trade. TPA enhances the power of Congress to make those decisions.

#4 TPA does not let the President enter into a trade agreement without Congress's consent. The United States becomes a party to a trade agreement and is legally bound under the agreement only after Congress votes to approve the agreement.

#5 TPA does not result in the Executive Branch unilaterally writing legislation to implement a trade agreement. Under TPA, Congress and the Executive Branch work together to draft legislation implementing trade agreements, reflecting their shared constitutional authorities.

#6 TPA does not force Congress to vote on trade agreements without first having input into them and being able to fully consider them. TPA provides Congress with extensive opportunity to help shape a trade agreement during its negotiation and to consider legislation implementing the trade agreement before it is submitted to Congress for a vote.

#7 TPA does not undermine U.S. sovereignty. TPA and legislation implementing U.S. trade agreements protect U.S. sovereignty in trade agreements negotiated under TPA and no foreign country or dispute settlement tribunal can force the United States to change its laws.

#8 TPA does not allow the negotiation of trade agreements that override U.S. consumer protection, health, environmental safety, security and financial standards. Under TPA, Congress retains its authority to decide the appropriate standards for the United States.

#9 TPA does not undermine transparency in trade negotiations. TPA helps ensure transparency in trade negotiations.

#10 TPA strengthens Congress's role in trade negotiations and the ability of U.S. trade negotiators to accomplish the objectives set by Congress.

To see the full report and learn more about TPA myths and realities, click [here](#). For more information on how trade and U.S. trade agreements benefit America, and on the importance of passing TPA, click [here](#).

###

The Trade Benefits America Coalition includes a wide range of associations and companies that are dedicated to the pursuit of U.S. international trade agreements that benefit American businesses, farmers, workers, and consumers. The Coalition believes that passage of updated Trade Promotion Authority (TPA) legislation is important to help ensure America continues to benefit from trade.

Conferees meet to reconcile water resources authorization measures

At a time when the U.S. House of Representatives seemed paralyzed, unable or unwilling to pass substantive legislation, the water resources authorization bill sailed through the chamber last month in a rare, almost unanimous 417-to-3 vote. This is "the most policy- and reform-focused legislation of its kind in the last two decades," said Con. Bill Shuster (Pennsylvania), chairman of the House Transportation and Infrastructure

Example of combining tax provisions. As the table below shows, the interplay between Section 179, bonus and regular depreciation requires pencil, paper and a calculator. I have provided three scenarios: one showing the purchase of \$1,100,000 of new equipment; the second, showing the purchase of \$1 million of used equipment; and the third showing the combined purchase of new and used.

The table illustrates these features: **a)** the \$500,000 Section 179 deduction applies to both new and used equipment; **b)** the Section 179 deduction is reduced dollar for dollar for purchases in excess of \$2 million; **c)** bonus depreciation applies only to new equipment; **d)** the MACRS "normal" depreciation is computed on the residual basis after reduction for the Section 179 deduction and the 50% bonus depreciation.

The table shows that in these three specific situations: **a)** 77% of the \$1,100,000 purchase price for the new equipment can be written off in 2013; **b)** 57% of the \$1 million of the used equipment; and **c)** 42% of the combined \$2,100,000 of the new and used.

Similarly, assuming a combined 40% federal and state tax, the table shows in 2013 this equates to 31% of the purchase price of \$1,100,000 of new equipment being "paid for" by tax savings; 23% of \$1 million for used; and 17% for the combined \$2,100,000 of new and used. Of course, in all three instances, the purchases will save 40% of the purchase price in reduced taxes. It is a matter of timing. The \$500,000 Section 179 deduction and 50% bonus depreciation accelerate the tax savings into 2013, which can improve cash flow sooner rather than later.

JACK SELZER is tax attorney with Seigfreid, Bingham, P.C. The firm also serves as legal counsel to the North American Equipment Dealers Association. Selzer may be contacted at jacks@sblsg.com. Also see www.seigfreidbingham.com.

To read this article in full, click [here](#).

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North American Equipment Dealers Association

1195 Smizer Mill Road
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(T&I) Committee.

He added: "This bill [H.R. 3080] contains no earmarks, cuts red tape for improvements that will strengthen our economic competitiveness, streamlines the infrastructure review process, and deauthorizes \$12 billion of outdated projects in order to more than fully offset new authorized Corps activities."

Six months ago, on May 15, the U.S. Senate passed its version of the water resources authorization measure (S. 601) by a comfortable 83-14 margin. The next step is for a House-Senate conference to iron out differences in the two bills, and both chambers have already named their conferees. The Senate picked eight of its members – five Democrats and three Republicans – while the House selected 28 conferees, 16 Republicans and 12 Democrats.

The House-Senate committee is wasting little time in reconciling the two bills. Committee staffers have already been meeting informally, and Sen. Barbara Boxer (California), who is chairing the conference, has already called for its first formal meeting last week. She is chairman of the Senate Environment and Public Works Committee.

House conferees include all four members of the T&I Committee's leadership – Chmn. Shuster and Con. Nick J. Rahall (West Virginia), the committee's ranking member, and Con. Bob Gibbs (Ohio), chairman of the Water Resources and Environment Subcommittee, and Con. Tim Bishop (New York), the panel's ranking member. They were credited with helping to forge the strong bipartisan support for the bill.

The House added reforms in expediting studies, selecting projects, developing better cost estimates, streamlining environmental requirements, instituting project-funding innovations, refining cost estimates, speeding up project delivery, avoiding future backlogs, etc., causing the panel to insert another "R" in the name of its authorization bill: WR(R)DA.

Before the House-Senate conference began its deliberations, Chmn. Shuster said "there's a lot of common ground" in the two versions of the water resources authorization bills. But there are also some major differences. The Senate bill would automatically authorize projects meeting a set of specific criteria, but the House wants future projects to originate at the local level, face vetting by the Corps, and then be transmitted to Congress in an annual report if they meet basic criteria.

With certain restrictions, both the House and Senate would expand use of the Harbor Maintenance Trust Fund (HMTF) beyond O&M for port channels. The Senate would set specific funding target levels, starting at \$1 billion in FY 2014 and increasing to full HMTF receipts by 2020, while the House would set higher annual targets in the early years but cap spending at 80 percent of prior-year revenues after 2019.

However, both chambers declared they did not favor funding increases for maintenance dredging if other Corps programs would face offsetting reductions.

To deal with hefty cost overruns at Olmsted L&D, the House would limit future contributions from the Inland Waterways Trust Fund to 25 percent of the remaining cost of the project. The Senate would federalize completion of the project, absolving the trust fund from future obligations and thus freeing up approximately \$150 million annually to go to other, now-stalled lock-and-dam projects.

Filibuster change clears path for Obama climate regs crackdown

Green groups might be the biggest winners from Senate Democrats' decision to gut the minority party's filibuster rights on nominations. Their top priority — President Obama's second-term regulations on climate change — is likely to have a better shot at surviving legal challenges once Obama's nominees are confirmed for the crucial U.S. Court of Appeals for the District of Columbia.

Melinda Pierce, a policy expert for the Sierra Club, said the addition of Obama's three nominees would be an "improvement" to the D.C. Circuit, which is second only to the Supreme Court in influence and power. "But filling up all 11 seats, a full panel is an improvement to the current situation in the court," Pierce said. "And we hope these additions will ensure that the climate regulations are upheld." Pierce also defended the three nominees — Patricia Millett, Robert Wilkins and Nina Pillard — saying they "are by no means activists."

The decision by Senate Democrats to end the filibuster on judicial and administration nominees was decried by Republicans, who described it as a "power grab" aimed at loosening the checks on presidential power.

[Read more...](#)

Source: The Hill

EPA proposes lowering congressional RFS requirement

WASHINGTON, Nov. 15, 2013 - The EPA issued a proposed rule today to lower the Renewable Fuels Standard (RFS) requirement for 2014 below the congressional mandate to 15.21 billion gallons of ethanol and biodiesel for blending into gasoline.

Congress initially called for an 18.15 billion gallon mandate. The proposed rule immediately drew strong reactions, in support and opposition, from lawmakers and several organizations. The decision to move to lower the requirement was not unexpected though, because an earlier leaked draft of the rule contained

Fax: 636/349-5443

www.naeda.com

E-mail: naeda@naeda.com

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The North American Equipment Dealers Association provides educational, legal, legislative, and financial services to approximately 5,000 retail agricultural, construction, large property/rural lifestyle, and outdoor power equipment dealers in the United States and Canada.

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similar numbers.

EPA administrator Gina McCarthy said despite the proposal to lower the RFS requirement, the administration continues to support the goal of increasing biofuel production and usage.

"Biofuels are a key part of the Obama administration's 'all of the above' energy strategy, helping to reduce our dependence on foreign oil, cut carbon pollution and create jobs," McCarthy said. "We look forward to working with all stakeholders to develop a final rule that maintains the strength and promise of the RFS program."

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Source: Agri-Pulse

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Industry & Manufacturing News

Tax reform could get nasty for Ag

There's no way to put a pretty face on tax reforms under discussion in the Senate Finance Committee this week. The suggestions are not yet included in any legislation, but are early drafts of what could become the first major overhaul of the tax code since the 1980s. While packaged as tax simplification and a fairer corporate tax rate for big business, congressional tax committees would need to offset those shifts with tax increases elsewhere. Small business owners may find themselves footing the bill for such reforms.

Major rule changes on accrual accounting and depreciation in the Senate proposal would be particularly "nasty" for larger-scale livestock operations, say CPA firms that specialize in agriculture. And even garden-variety crop producers and landowners with highly appreciated farmland could face the loss of some of their most beneficial tax advantages.

[Read more...](#)

Source: DTN

Statement from Agriculture Secretary Tom Vilsack on U.S. Agricultural Exports in 2013

WASHINGTON, November 14, 2013 – USDA today released its final tally for agricultural exports in Fiscal Year 2013, showing a new record of \$140.9 billion. Agriculture Secretary Tom Vilsack made the following statement on this news: "American agriculture achieved record exports once again in Fiscal Year 2013, and the period 2009-2013 stands as the strongest five-year period for agricultural exports in our nation's history. In fact, compared to the previous five-year period from 2004-2008, U.S. agricultural exports from 2009-2013

increased by a total of more than \$230 billion – and the average volume of bulk commodities exported increased by nearly four million tons per year during that same period. We need to remain focused on keeping up the incredible momentum we've seen over the past five years. First and foremost, Congress needs to pass a new Food, Farm and Jobs Bill to continue the trade promotion programs that helped American agriculture achieve these results. These trade promotion efforts return \$35 in economic benefits for every dollar invested – a great value for producers who gain access to additional market opportunities abroad, as well as rural communities that depend on a solid agriculture sector to create and support jobs. A new Farm Bill would complement historic work by the Obama Administration to break down barriers to U.S. products and achieve new agreements to expand exports – an effort that continues today as we work toward new agreements with the European Union and a number of Asian nations. With record agricultural exports supporting about one million American jobs, we can't afford to lose the incredible momentum of recent years – and that's why we need Congress to pass a new Food, Farm and Jobs Bill as soon as possible."

Source: [USDA](#)

Bonus Depreciation and Section 179 Expensing Rules for 2013 updated

For the last two years about this time, Jack Selzer, NAEDA's Tax Attorney has provided the basic tax depreciation/expense rules that can help sales people in making new and used equipment sales before year end. Because of some changes, it is timely to revisit these rules.

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Bonus depreciation for new equipment. Like last year, the extra additional bonus depreciation is 50% of the purchase price of new equipment. Example – if a customer buys new equipment in 2013 for \$600,000 the customer can take an extra \$300,000 bonus depreciation deduction in 2013.

Read [more](#).

Download equipment tags and other materials for "Look Before You Pump" campaign

The OPEI Ethanol Education and Consumer Protection program, Look Before You Pump, debuted at GIE+EXPO in late October. If you are a dealer, seller, retailer or manufacturer of outdoor power equipment, you may access valuable "Look Before You Pump" materials to help educate users of OPE on appropriate fuel selection in the face of higher ethanol blends entering the marketplace. [Download and print equipment hang tags, fact sheets, posters, videos and more](#). Materials are available in English and Spanish. [Get more information on the ethanol situation](#).



Canadian News

Tractor withstood mysterious burial in manure

For a few days in the summer of 2012 it may have been the most famous tractor in Western Canada, though it would never pull an implement again. But a southern Manitoba equipment dealer who bought the 2009 Case IH Steiger 485 says the unit, long since dismantled for parts, could possibly have been put back in use - even after it languished for months completely buried in manure.

[Read more...](#)

Source: Grainews

Liberals, Tories reclaim seats in tight by-election races

Keeping the status quo was a hard-won battle for Conservatives in the Manitoba riding of Brandon-Souris, where Tory candidate Larry Maguire won the federal byelection by just 391 votes Monday night. Another Conservative Manitoba riding, Provencher, was reclaimed more easily by Ted Falk, while the Liberals held onto their strongholds in Toronto and Montreal.

[Read more...](#)

Source: CTV News

Prairie provinces expected to quicken Canada's economic growth

Canada's economy has likely firmed – thanks to solid domestic demand – after lacklustre growth through the first half of the year. A report on gross domestic product out Friday is expected to show third-quarter economic activity quickened to an annual 2.5-per-cent pace after growth of 1.7 per cent and 2.2 per cent, respectively, in the previous two quarters.

[Read more...](#)

Source: The Globe & Mail

Canada's future agriculture lies in 'agriburbia'

The notion that farming happens "out there" beyond the city walls changes as cities grow and sprawl over more farmland. Lenore Newman, Canadian research chair in food security and the environment at the University of the Fraser Valley, has a word for the space where food production and residential development co-exist: agriburbia.

[Read more...](#)

Source: The Western Producer

OECD says Bank of Canada may have to hike rates in 2014

A global economic think-tank predicts accelerating growth for Canada over the next two years, but warns the Bank of Canada may have to hike rates earlier than expected. The Organization for Economic Co-operation and Development (OECD) says there will be a rebound in exports and business investment in Canada in 2014 and 2015, but there is a risk of "disorderly correction" in residential real estate.

[Read more...](#)

Source: CBC news

Senate scandal may have made Stephen Harper an electoral liability in West

It's darkness at noon for the Harper Conservatives these days — they feel they have a good story to tell about the economy but their efforts are being eclipsed by the Senate scandal. Things may get worse before they get better.

[Read more...](#)

Source: National Post

Canada's organic market now fourth largest in the world

A new study published by the Canada Organic Trade Association (COTA) reveals that Canada's organic industry is growing dramatically. The market for organics reached \$3.5 billion in 2012, with sales of certified organic food and non-alcoholic beverages of \$3 billion, and is now triple the value of the market in 2006. This makes it the fastest-growing agri-food sector in Canada.

[Read more...](#)

Source: Canadian Manufacturing

Canadian producers watch U.S. farm bill as new meat labelling rules kick in

Cattle and hog producers already struggling because of meat labelling rules in the United States are bracing for the prospect of more financial pain. The latest version of the U.S. country-of-origin labelling (COOL) policy is to come into effect Saturday with requirements that producers say will put more of a squeeze on Canadians who export livestock.

[Read more...](#)

Source: News 1130

NAEDA, Association & Program Partner News

NAEDA office holiday schedule

Happy Holidays!

NAEDA office holiday schedule

⊗ Thursday and Friday, Nov. 28 and 29, 2013

Closed for Thanksgiving

⊗ Tuesday and Wednesday, Dec. 24 and 25, 2013

Closed for Christmas

⊗ Wednesday, Jan. 1, 2014

Closed for New Year's Day

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If you're already enrolled in the NAEDA Shipping Program, [click here to register today](#) and receive your first entry into the sweepstakes, and to receive additional chances based on your FedEx® shipping during the Sweepstakes time period. For complete details see [Official Rules](#).

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Currie Management Consultants Leadership Development 2014



You are invited to the following event: **LEADERSHIP DEVELOPMENT 2014**

Tuesday, February 25, 2014 at 8:30 AM

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Wednesday, February 26, 2014 at 3:00 PM (EST)

Registration is now open for Currie Management Consultants, Inc.'s Leadership Development Program for 2014. If you are not familiar with this program, please visit the registration page for additional information on this popular program. Or feel free to give us a call at 508-752-9229, or email an inquiry to Robin@CurrieManagement.com. This one-year program has been filling very quickly so please register early!

Since there has been rapidly increasing demand for this program, we have already scheduled a second and third launch for 2014. The maximum number of participants is 15 per program, but don't worry if you didn't register in time! Once the February 25 kick-off is full, you will automatically be added to the waitlist for the March kick-off. After that, all additional registrations will transfer to April.

We are excited to start another round of this valuable program, and happy to report well over 100 graduates!

Resolving disputed credit card transactions

Most of the time transactions move smoothly through the system, and are processed with few problems. Occasionally you will be required to provide additional information about a transaction in order to resolve a dispute. The card associations have procedures in place to facilitate the timely resolution of disputes. Your part in this process is very important.

Basically there are 2 items that will signal a cardholder dispute:

1. Retrieval Request
2. Chargeback

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Source: Elavon

Federated Insurance HazCom Webinar

Important OSHA HazCom Standard changes: A guide to compliance for employers

*Recorded Webinar.....immediate access upon registration.

A new OSHA compliance requirement is approaching! OSHA has revised its Hazard Communication (HazCom) Standard and is requiring employers to train their employees on the new label elements and Safety Data Sheet format by December 1, 2013. This presentation will educate you on the changes and the training requirements needed to be compliant with the new standard.

To register for this Webinar, please click on the link below:

<https://federatedinsurance.webex.com/federatedinsurance/k2/e.php?AT=RINF&recordingID=3500373>



Study reveals, 87.4% of farmers with a tablet device use the device for their farm operation

Buckner, KY, November 11, 2013—A mobile device use survey of 425 farmers and ranchers conducted by Fastline found that 87.4% of farmers that own or have access to a tablet in their home use it for farm or ranch related business and/or communication. The study also revealed that 86.2% of farmers are monitoring weather and 75.9% are conducting equipment research on their tablet devices while operating a piece of equipment.

The mobile device use survey was conducted between July 3 and August 6, 2013 and was sent to a portion of the approximate 177,000 farmers and ranchers in Fastline's e-mailable database. These survey results represent a confidence level of 95% at a 5% margin of error.

[Read more...](#)

Source: Fastline

NAEDA introduces digital edition of the Equipment Dealer Buyer's Guide

For years the North American Equipment Dealers Association has published the Equipment Dealer Buyer's Guide for dealer members and associates. This annual directory of equipment industry manufacturers, suppliers and distributors is a sought after publication that dealers reference year round.

Dealers are no strangers to incorporating new technology in the operation of their business and to meet the ever increasing technological needs of their customers. In today's digital world, we have received requests that the Buyer's Guide be provided in a digital format so that it can be viewed on-line on their computers and mobile devices. We are therefore pleased to introduce and debut our on-line digital version of the NAEDA's 2013 Equipment Dealers Buyer's Guide.

All of the editorial information, company and product listings appear in the new digital version just as in the printed edition. However, the digital version is more interactive with live links to company contacts and websites with the potential for embedded video displays, slide shows, and blow-in cards from companies and advertisers.

We suggest you bookmark this link, digital.naeda.com so you can access the digital edition of the 2013 Equipment Dealer Buyer's Guide throughout the year, and share it with your customers, clients, and colleagues.

Whether you prefer print or pixels, our goal is to provide you with the industry's best reference manual for companies, products and services catering the equipment dealer.

Tip of the Month



[Tip of the Month: HELP! Tips for Logging Into Your KPA Account](#)

Are you having problems logging into your myKPAonline account? Check the following!

- Make sure the address in your browser says Mykpaonline.com, not just kpaonline.com
- Remember, if you have a mykpaonline.com user profile, you do not need to sign into training using the MSDS log in. This can cause duplicates and confusion when looking for completed training.
- There are [MSDS](#) posters available in your online documents. Hanging these up will give the techs and non-MKO users easy access to their login information.
- Please make sure CAPS lock is OFF. Passwords are case sensitive.

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[Dealership Winter Safety](#)

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[7 Things You Should Be Doing with Your Call Tracking Right Now! - December 11, 2013](#)

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