

asked for the time to investigate whether each product and service could be relevant to those current customers - right now?

In this short message, I cannot describe the entire process, but I can tell you that through a detailed needs analysis approach, you can uncover needs that you did not know existed. Further, you will educate your current customers regarding your entire offering. If done well, you may even garner referrals that you would never have received without using this kind of process.

*Charlie Fewell, charlifewell.com, phone 662-895-1171. Motivating keynote addresses, Interactive seminars, Energetic coaching and consulting and various on-line tools and assessments designed to help you improve your personal and business performance.*

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## IRS ANNOUNCES 2010 STANDARD MILEAGE RATES

The Internal Revenue Service issued the 2010 optional standard mileage rates used to calculate the deductible costs of operating an automobile for business, charitable, medical or moving purposes.

Beginning on Jan. 1, 2010, the standard mileage rates for the use of a car (also vans, pickups or panel trucks) will be:

- 50 cents per mile for business miles driven
- 16.5 cents per mile driven for medical or moving purposes
- 14 cents per mile driven in service of charitable organizations

The new rates for business, medical and moving purposes are slightly lower than last year's. The mileage rates for 2010 reflect generally lower transportation costs compared to a year ago.

The standard mileage rate for business is based on an annual study of the fixed and variable costs of operating an automobile. The rate for medical and moving purposes is based on the variable costs as determined by the same study. Independent contractor Runzheimer International conducted the study.

A taxpayer may not use the business standard mileage rate for a vehicle after using any depreciation method under the Modified Accelerated Cost Recovery System (MACRS) or after claiming a Section 179 deduction for that vehicle. In addition, the business standard mileage rate cannot be used for any vehicle used for hire or for more than four vehicles used simultaneously.

Taxpayers always have the option of calculating the actual costs of using their vehicle rather than using the standard mileage rates.

Revenue Procedure 2009-54 contains additional details regarding the standard mileage rates.

## INFLATION HAVING LITTLE EFFECT ON TAX RATES AND BENEFITS IN 2010

Tax rate brackets and various tax benefits will remain unchanged or change only slightly in 2010 due to inflation.

By law, the dollar amounts for a variety of tax provisions must be revised each year to keep pace with inflation. As a result, more than three dozen tax benefits are subject to inflation adjustments each year, but because recent inflation factors have been minimal, many of these benefits will remain unchanged or change only slightly for 2010.

Key provisions affecting 2010 returns, filed by most taxpayers in early 2011, include the following:

- The value of each personal and dependency exemption available to most taxpayers is \$3,650, unchanged from 2009.
- The new standard deduction for heads of household is \$8,400, up from \$8,350 in 2009. For other taxpayers, the standard deduction remains unchanged at \$11,400 for married couples filing a joint return and \$5,700 for singles and married individuals filing separately. Nearly two out of three taxpayers take the standard deduction rather than itemizing deductions, such as mortgage interest, charitable contributions, and state and local taxes.



**WHOEVER SAID  
"COMMUNICATION IS  
KEY"  
WAS... RIGHT!**

**Mark Shilling, APSA  
Director of Government  
Affairs**

Beginning in January, almost all of the APSA-member state legislatures will be gaveled in for a new session of sausage-making. Most begin in January, so late fall is the time when I start gearing up. As I am sure many of you know, it can be quite a challenge keeping up with the activities of ten state legislatures, hundreds of elected officials and literally thousands of bills and resolutions. (Please note that I said ten because even though Arkansas and Texas won't meet again until 2011, they will still undertake interim issue studies – oftentimes leading to the filing of bills based on the findings of those committees.)

With only one of me and one of Jim, we rely heavily on the assistance of the internet, the news media, friends in the various legislatures and most of all – the members of APSA. You see, nobody knows your business as well as you, and nobody (especially a legislator) knows how a bill is going to affect your business the way you do. I guess what I am trying to say is that your lobby team is only as strong as the membership that stands behind us, and it is extremely important that we hear from you, and that we are able to get important information out to you – and in a very timely manner.

Over the years, we've discussed (and cussed) and tried lots of ways to communicate effectively and efficiently, and the only absolute conclusion I can draw is that there is no one single way that works for everyone. So, the bigger the toolbox, the better the job and to that end we've been experimenting with the utility of social media.

If you are on the internet and haven't yet joined the APSA Facebook group, you should get over there right away. Facebook provides an efficient way for us to deliver quick and timely news about – not just legislative – but all association activities. In addition, members can share information with APSA staff and participate in discussions with other members around the country.

The easiest way to find the APSA Group page: go to [www.facebook.com](http://www.facebook.com) and then search for

"Automotive Parts and Services Association" and it should pop right up.

Once you are there, you will find another link to APSA on Twitter. Twitter has quickly become the electronic medium of choice for people and organizations wanting to keep others apprised of their activities. We've been experimenting with Twitter as well, and it may prove particularly useful in getting out quick updates directly to members even when they are not near a computer: Twitter messages are limited to 140 characters, so they work particularly well with most cell phones. Like they say, "There's an app for that."

I'll close with what may seem to be a completely unrelated piece of "policy-making" conventional wisdom. By the time a bill covering a major issue gets to committee, 99% of legislators already know exactly how they are going to vote on it, but on minor issues, many legislators will not have even heard of the issue before, let alone have an opinion on it. What this means is that we have a chance to impact almost any piece of legislation anywhere in the APSA region as long as we have current information, and an informed and active membership willing to stand up for their businesses and make a call, send an email or take a trip over to the state capitol. I think our presence on the internet will help us do that, but only if you sign on and participate.

## **EPA PROPOSES TO APPROVE NEW REFRIGERANT FOR VEHICLE AIR CONDITIONERS**

The U.S. Environmental Protection Agency (EPA) is proposing to find HFO-1234yf acceptable, subject to use conditions, as a substitute for CFC-12 in motor vehicle air conditioners under the Significant New Alternatives Policy Program (SNAP). SNAP requires any company seeking to sell any chemical or product, which is intended for use as a replacement for a Class I or Class II ozone depleting substance, to provide the agency with health and safety studies on the substitute at least 90 days before introducing the product into interstate commerce.

HFO-1234yf is considered a promising substitute for both R-12 and R-134a, which is currently used in most vehicle air conditioners. Car companies are under increasing pressure from regulators, especially in Europe, to eliminate the use of current refrigerants, such as R-134a.