



Alabama Tire Dealers Association

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Spare Tire

March 2014

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Alabama Tire Dealers Association
 6096 County Road 434
 Trinity, AL 35673

2013 – 2014
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Letter from the President



Ready, Set, GO!! After a long and unusually cold winter, the spring selling season has finally arrived. I hope this letter finds you all well rested and looking forward to the busy months ahead. Here in Prattville we are happy to have turned off the heaters and opened the bay doors. Even more, we are excited to welcome in the customers!

It is also time to begin thinking about the ATDA Annual Convention. We will be back in Orange Beach this summer and it sounds as though plans are coming together perfectly. I will surely need your support as I mourn the loss of hard earned dollars after Cathee visits that outlet mall. Both of us always enjoy spending time with all of you and we hope you will plan to attend.

As always, the ATDA Directors, Board Members, and I want to help your business succeed. Please call on us anytime. We're always happy to hear from you. I appreciate your membership in the Alabama Tire Dealers Association and extend my best wishes to you for busy and prosperous spring!

Bob Gipson
ATDA President
Gipson's Tire Pros

Car Care Month is on the Horizon

January 27, 2014



With severe weather striking most of the country this winter, it's hard to believe that National Car Care Month in April is on the horizon. However, it's not too early to think about ways to leverage the Car Care Council's national consumer media campaign to help grow your business.

"After a harsh winter like this one, customers' vehicles will need extra attention to make sure they are ready for the spring and summer driving season, and that means more business for shops throughout the country," said Rich White, executive director, Car Care Council. "Participating in National Car Care Month is time well spent and gives you a chance to build awareness of your business, increase car counts and educate consumers on how much of their vehicle's maintenance is going unchecked."

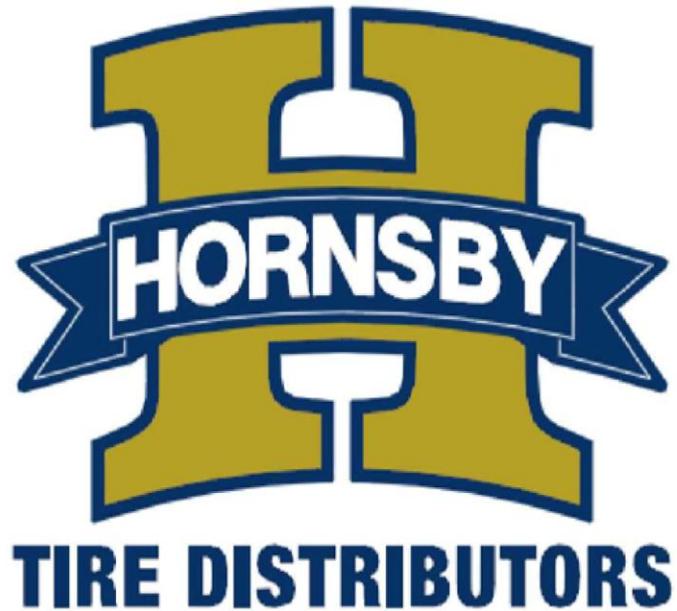
The Car Care Council suggests five quick and easy ways to get involved in National Car Care Month:

1. Suggest your customers sign up for the free customized service schedule and e-mail service from the non-profit Car Care Council at <http://www.carcare.org/car-care-service-schedules/custom-service-schedule/>.
2. Send your customers to www.carcare.org/car-care-guide to view the free digital Car Care Guide, available in English and Spanish or order a free printed copy for their glove compartment.
3. Print out car care tips at <http://www.carcare.org/car-care-resource/car-care-tips/> and leave them out for customers to read while they are in a waiting room or standing at the counter.
4. Hang a Car Care Month poster and banner, and place a Car Care Month mirror dangler on each customer's rear view mirror. Make your own signs or get a special point-of-sale kit from the Car Care Council at <http://www.carcare.org/pos-starter-kit/>.
5. Hosting a car care event in your community? Visit <http://www.carcare.org/industry-participants/host-an-event/> to list your event at no charge on the Car Care Council's website.

Many auto repair shops and parts stores throughout the country celebrate National Car Care Month by hosting community car care events. At these events, businesses volunteer their time to check components on vehicles that typically get overlooked, including tires, air filters, lubricants and fluids, belts and hoses, battery cables and lights. These free vehicle inspection events emphasize the importance of preventive maintenance and educate consumers about how to take proper care of their cars.



The Car Care Council is the source of information for the "Be Car Care Aware" consumer education campaign promoting the benefits of regular vehicle care, maintenance and repair to consumers. For a copy of the council's Car Care Guide, which is now available electronically, or for more information, visit www.carcare.org.



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The Dos and Don'ts of Employee Discipline

By Deanna Arnold

January 15, 2014

You have an under-performing or problem employee that doesn't seem to "get it." You've told them over and over again but they keep doing what you told them not to do and you don't understand what the problem is and why they can't just do their job right in the first place. Does this scenario sound familiar?

It happens all too often. An employee isn't performing to par and there continues to be problems with the employee, but the manager doesn't address it. Instead, the manager hopes the problem will go away or they assume that the person knows what they are doing wrong and will correct the situation. Then, they are so fed up with the employee that they decide one day that they just want the employee gone. The manager lets the employee go, the employee files for unemployment and gets awarded the benefit because the employer doesn't have any documentation to prove that the person should have been fired. It doesn't have to be like that. There is a better way.

Here are the dos and don'ts of employee discipline to help ease the long-term pain:

1. Do nip problems in the bud and as they happen. Feedback (of any kind) and consequences have more of an impact when immediate and in the moment, but in private. Think of it another way — if you stick your hand on a hot stove, the immediate feedback and consequences are felt with the burn and you know not to do that again.

2. Don't wait to talk to an employee and address the issue. Whatever discussion you have with them is for nothing because there is a complete disconnect between the action and the feedback at that point.

3. Do be specific as to what the employee did wrong. Explain to them why it was wrong, what they need to fix going forward and the consequences should they not change their behaviors.

4. Don't assume they know the problem. When people aren't told the expectations, they will do what they think should be done, which may not be in line with what you want done for your business.

5. Do document verbal discussions and then proceed to written warnings, should the unwanted behaviors continue. This is called progressive discipline. Putting things in writing signifies permanency and when things are written, there is more of an impact on the employee. It's usually not until it is in written form does it get the attention of the employee.

6. Don't keep having multiple conversations with the employee without documenting them or proceeding to the next step in progressive discipline. Be sure to document that they understand and acknowledge what you've told them, whether it is having them respond through email or signing a disciplinary or coaching form. Unless it is documented, it essentially doesn't exist for the purposes of ongoing discipline, unemployment or a lawsuit (worst case scenario).

7. Do keep your word and stick to upholding the consequences should the employee's behavior not improve. If there were no consequences, why would someone change their behavior? People will do what you allow them to do.

8. Don't give them empty threats and think it will just go away over time. If anything, things will get worse. Disciplining and coaching employees is not something most people like to do, but I can guarantee that issues not resolved as they happen with an employee will cause bigger issues in the end.

9. Do be consistent in how you discipline different employees for similar offenses. Having a verbal conversation with one employee and firing another employee for similar or the same issues can open you up to liability and potential discrimination claims.

10. Don't use personal attacks or anything that may be considered discriminatory when disciplining employees. Keep the focus on the issues that are job related.

Having a problem employee that goes undisciplined has a much bigger impact on a small business than just an employee not pulling their weight or doing something wrong. A problem employee impacts other employees as well, which impacts business operations as a whole and ultimately the bottom line. Additionally, when other employees see that the manager or business owner isn't addressing the issue of a problem employee, they lose respect for that manager or owner and will start doing what they want to do because they know there won't be any consequences. It is difficult for people to stay motivated to do good work for someone they don't respect.

Don't drag it out and make it harder on everyone involved. I promise it will be better in the end.



Federated Insurance to Host Seminar



January 07, 2014

Federated Insurance will conduct a Designated Risk Manager Seminar for tire dealers and auto service centers on April 28-30, 2014. The two and a half day seminar will be hosted at Federated's headquarters in Owatonna, Minn.

The seminar is designed specifically for owners and key employees responsible for implementing risk management strategies at their tire dealership or auto service center. The seminar targets specific risk management concerns for the tire industry. Key agenda items will include distracted driving, hiring, screening and retaining employees, tire dealers/auto service center claims handling, implementing a drug and alcohol free workplace, and major loss areas in the tire industry.

"Tire dealers that are most successful at controlling losses have a designated key person as their risk manager. The challenge is that typically it is not a full-time position and the responsibility falls on someone who has other full-time duties to fulfill. This is where Federated's Designated Risk Manager Seminar can be so valuable," said Roy Littlefield, Tire Industry Association executive vice president.

There is no charge for TIA members to attend this seminar thanks to TIA's partnership with Federated Insurance. Space is limited to 25 individuals.

To register, contact Royetta Spurgeon at 1-800-533-0472, email DRM@fedins.com or visit www.federatedinsurance.com.

Rubber Mulch Under Fire

January 24, 2014

A recent column in a [Connecticut newspaper](#) called for rubber mulch to stopped being used in playgrounds for toddlers.

The article said the rubber mulch made from scrap tires is dangerous to the health of toddlers.

"Synthetic turf fields for older children that use tire rubber have been growing despite health concerns, but its use for toddlers' playgrounds seems unconscionable," the editorial reported.

The story cites studies by the Environment and Human Health Inc. as well as a research conducted by a professor at Washington State University for its call to action. The article noted that the EHHI found chemicals leached from the mulch during its experiments. While other research showed "these rubber leachates, in high enough concentrations, are known to be harmful to human health; effects of exposure range from skin and eye irritation to major organ damage and even death."



The column notes that the EPA has released a study on the product in 2009 that found the mulch safe, but backs the EHHI's call for more research.

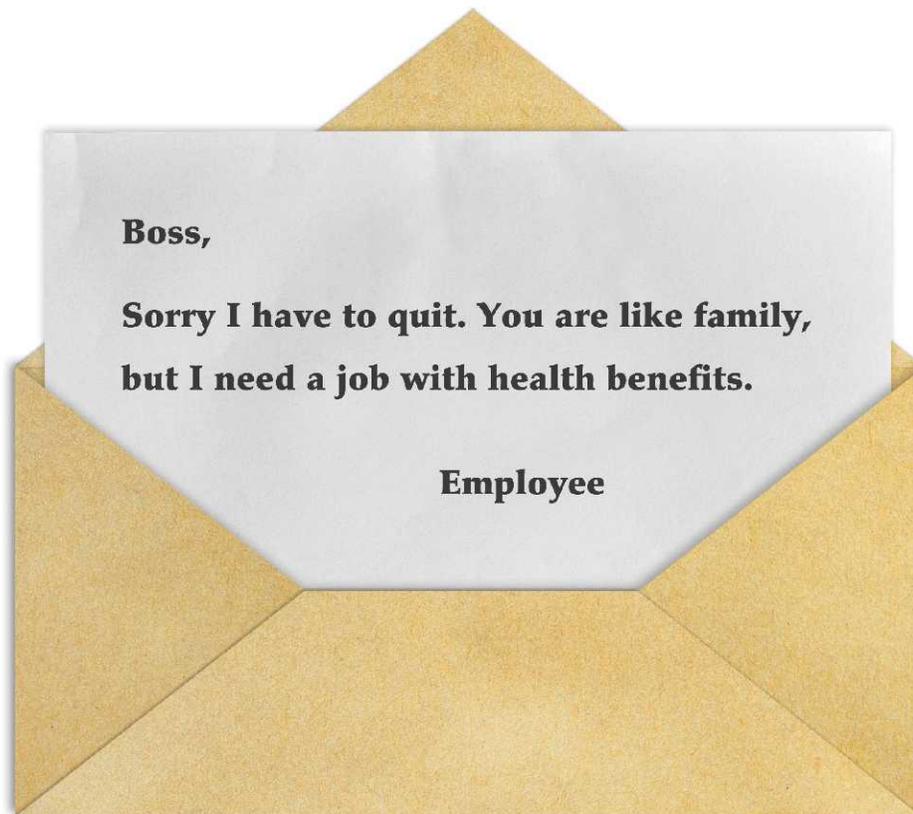
Michael Blumenthal, vice president at the Rubber Manufacturer's Association and the group's scrap tire expert, said this isn't the first time he's heard such claims and won't be the last.

Blumenthal said the claim is nothing more than a "scare tactic," and that rubber mulch made from used tires is safe to use.

The RMA had a third party study conducted last August about the safety of rubber mulch following a study by EHHI that found the material dangerous. The RMA study, conducted by Cardno ChemRisk, found that the health and ecological risks tied to the use of ground rubber in consumer products – especially for playgrounds and athletic fields – were evaluated. Based on the studies, which spoke to both advocates and opponents to the use of ground rubber, no adverse human health or ecological health effects are likely to come from reusing tire materials.

While these conclusions are based on existing studies or screening risk assessments, additional research would provide supplemental data on the safety of recycled tire products.

**Tire
Review**



Think You Can't Afford Health Benefits?

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Walking Away From Your Family Business

January 17, 2014

[Editor's Note: This article by Hank Nunn appeared in the September 2013 issue of [Bodyshop Business](#) magazine, a sister publication of *Tire Review*.]

**Tire
Review**



Transitioning the family business from one generation to the next is common. One of my earliest consulting projects was to assist a family going through the transition.

"Dad won't leave! He was supposed to retire, and the place was supposed to be mine to run! But he still comes in every day and shoots down every new idea I have for improving the business!" lamented the daughter, the new owner.

"Kids just don't understand! I mean, I built this business and I know how it works. My daughter thinks we need new computers and fancy tools. She just doesn't understand. Man, I'm supposed to retire on the income from this place, but the way she's going, there won't be anything left!" explained the "retired" former owner and father.

Transitioning the business from one generation to the next doesn't have to be filled with conflict. In fact, transitioning from one generation to the next is no different than transitioning to any other buyer such as a multiple-system operator or competitor. Well, there is one difference with a family business: you'll still be family when the transition is over.

Plan Now

The key to a successful transition is to plan well ahead for the transfer of the business from current ownership to the next generation. The time to begin planning is now!

Another early client of mine was a young woman who found herself the owner of the family mechanical repair shop. Her husband, who built and ran the business, passed away suddenly as the result of an accident. His wife, the mother of three young children, was suddenly the owner of a business she knew nothing about. Mrs. Smith's car still had to go on Friday! Stuff happens. We need to plan for it.

The father quoted above, when asked if he had any written procedures for the business, simply pointed to his head and proudly said, "I've got it all right here!"

I suggested that the first step in transitioning the business was to find a way to get those procedures detailing how the business works out of his head and onto paper.

"It doesn't need to be fancy," I said. "You just need to outline who does what and how things work. Think of it this way: How do your kids run the business tomorrow if you die tonight?"

"I'm not dying!" Pop said.

"Well, you never know. Look at yourself! You drink too much, smoke too much and you're overweight. It could happen tonight! All that stuff in your head will be inaccessible to your kids. It would actually be worse if you had a stroke or heart attack and survived. All of the information in your head will still be inaccessible, but the ongoing bills will be enormous!"

He fired me on the spot. A week later, he called me back and we began the process of creating a transition plan. Every business owner needs a transition plan to make an orderly transition to family so that the owner may retire or to handle the unexpected event of catastrophic illness or death.

Create a Team

To create a solid transition plan, most will need to create a team. The team should be composed of your accountant, a transaction attorney, perhaps a consultant, and a good life and disability insurance agent. Begin with the accountant, then build the rest of your team. But don't wait – begin now.

Why now? One answer is that you just never know when you'll need to use your transition plan. Certainly, the young business owner and father had no idea he would pass away that day. The other answer is that it's cheaper earlier. Life and disability insurance will likely be funding tools in your transition plan. When you're healthy in your 30s, those tools are inexpensive. But wait until you're 60 and those tools will be expensive or not available at all.

Valuation

Once you have your team, the first step is to place a value on the business. There are many ways to value a business. Work with your accountant to determine what the business is worth. You may decide to hire a business appraiser to come up with a fair number. If the plan is to pass the business on to a child or other family member, you won't need to spend a lot of money on this valuation. You just need a number that everyone will agree on.

Remember, the manner in which the sale is written will have significant tax impacts. Keep your accountant in the loop to limit tax liability as you work through creating a transition plan.

Get Your Books Straight

I have yet to review a shop's financial statements without having some interesting questions such as, "Is that RV really a shop tool?"

Go through your books, making sure that the P&L is accurate and the proper assets and liabilities are in the proper place on the balance sheet. Don't forget Work In Process and Inventory, items which frequently aren't accurately represented in shop financials.

The P&L will form the basis for creating financial projections and "pro-forma" statements that will show how the kids will pay for the business later. You really need clean financials on which you'll base accurate projections.

Separate Real Estate from Business

Many shops carry the value of the real estate on the balance sheet as an asset. Separate the real estate from the business. Consider the real estate as a separate asset. Work with a commercial realtor to determine a fair market lease rate for the land and building. The business should be considered a tenant of the building and should pay the competitive lease rate to the ownership.

In many cases, the value of real estate is understated and the business isn't paying a fair market rate for the space. I've seen businesses that have paid off the property and show no rent factor. That causes problems with the financials as the real estate value is understated on the balance sheet and the rent factor is understated on the profit and loss.

In structuring a "happy family transition," you can make good things happen by structuring agreements around real estate property lease payments. The tax hit may be significantly reduced by lowering the purchase price of the business and increasing the monthly lease payment on the real estate. Once again, work with your transition team to structure the best possible deal.

This approach helps solve one of the biggest concerns that parents have in passing the business along to the kids: their retirement income will be coming from real estate lease payments, not the operation of the business. If the kids drive the business into the ground or sell it, the lease payments will continue as the space can be rented to someone else.

Determine Roles

Deciding who does what is easier said than done. Who will continue to run the business and who will need to come into the business to perform duties being performed by the person who's leaving? While it may not be obvious to the kids, Dad performs many duties. He comes in at 6 a.m. and does "owner stuff" that may not be seen or appreciated. If he retires and leaves, who will do those things? If the answer is "I will!" then who will do the things you currently do? The business may need to hire someone to complete the duties currently being performed by the son/daughter who's assuming the role of boss.

This does not have to be complex. In the example earlier of the owner who carried everything in his head, the answer was to brainstorm among the family members to create an organizational chart of who does what on several flip chart pages. Those pages were consolidated into a few pages on a word processor. Soon, everyone knew who did what. Then, if someone isn't available for any reason, that person's duties can be reassigned to others.

Lessening Conflicts

Have you already transitioned the business or are in the process of transitioning and want ideas to help lessen the conflict right now? This is the first step. Conduct some brainstorming sessions and define who does what, exactly.



When asked if he had any written procedures for the business, Dad simply pointed to his head and proudly said, "I've got it all right here!"

Then, when conflict arises, refer back to your agreements. Include a “mediation clause” in your “who does what” agreement as a process to follow if there are business-related family disputes.

Find an independent party to referee disputes. That person could be your accountant, a trusted friend with a good business head or a consultant. Just find someone who can listen to all sides of an issue, review and understand the financial impact of decisions, and offer a solution.

Forecast Accurately

Perform solid financial planning by creating pro-forma P&L’s and cash flow statements. The biggest problem in most business sales is the failure to accurately forecast the financial impact of the transition.

For example, Dad agrees to sell the business to his two children for \$500,000 and they’ll lease the building and property for \$6,000 per month. Currently, the business pays \$4,000 per month in rent. Since the buyers are the kids, Dad is not taking a down payment on the \$500,000. Instead, he will accept a note for the \$500,000 with a 25-year amortization, seven-year call at 6 percent. (That’s a \$500,000 loan, amortized over 25 at 6 percent interest, balance due in seven years).

Many will jump in, saying, “Sounds good! Let’s do it!” But someone needs to create pro forma P&Ls and cash flow statements with the new loan payment of \$3,221.57 built in as an expense. Those same forecast statements need to show the rent at \$6,000 per month plus annual adjustments. Lease payments typically are adjusted annually based on the Consumer Price Index (CPI). Figure a 3 percent annual increase in rent, so next year the rent will be \$6,180. Leases typically include property taxes, which should be included in the financial planning as well as insurance expenses.

Just considering the rent and loan payment, overhead is increased by \$5,221.57 per month. At a 40 percent gross profit percentage, the business must generate an additional \$13,539 in sales each month just to cover the overhead increase. Next year, the numbers will be bigger. How will those additional sales be generated?

Emotional Issues

There is no denying the fact that a business sale is very emotional for the seller. Mom and Dad may have spent 40 years of their lives building the business, and so selling that business to anyone is very emotional. Selling it to the kids is even more so!

The solution is mutual respect and continued communication throughout the transition process.

Kids: Understand that Mom and Dad have been coming to work at 6 a.m. for the past 40 years. They built the company! The business is their baby and it’s impossible for them to just get up and go. It will take time! They’ll still be around. Seek their guidance and keep them involved as appropriate. They probably faced the same problem you’re facing today, so keep communications flowing.

Mom, Dad: Respect the fact that the business has been passed along. Be ready with advice, when asked. Enjoy not having to go in every morning! Really enjoy the rent check. Go in if you really have to, but offer gentle guidance and understand that some of your greatest lessons were learned by making mistakes. The new owners deserve to learn the same way. Avoid saying, “I told you so” whenever possible.

Many emotional issues can be avoided by one of my personal rules: “Never borrow from family.”

In the example above, the kids should borrow the \$500,000 from a bank or through an SBA loan. Yes, they’ll have to come up with the down payment, but the parents get their money and the debt is outside the family. If the business fails, the parents still have their money and the property to lease.

Yes, tax issues must be considered, but avoid borrowing money from family!

On a related issue, if any equipment is on a lease, rewrite the lease to the new owners. Don’t assume the existing lease. Do this to protect the seller. If Dad’s name is on the lease and the kids don’t make the lease payment or are habitually late, Dad’s credit is damaged, not the kids’ credit. So re-write the leases.

Of course, work with your transition team to analyze the best structure for your transition.

The key to dealing with most problems that arise with the business transition within a family is to maintain open and honest communication throughout the transition.

Other Issues

Most of this article is written from the view of transitioning the business from the parents to the kids, but the same planning involved in the family transition is useful in overall succession planning. Your team should have discussions regarding other possible events, such as your untimely death. Or more likely, you’ll suffer some form of disability, which

may require your exit from the business for an extended period of time.

In the case of the business owner who passed suddenly and left his wife as owner of a business she didn't understand, a succession plan would have included sufficient life insurance to allow her to hire a qualified manager. He should have left a "who does what" list so that the business could continue as she dealt with the devastation of losing her husband and returning to the work force on the same day.

Don't ignore the possibility of significant disability. Odds are we'll be disabled before we die, so plan for that. This is an issue personally as well as for the business. How will the business continue for an indefinite period of time without you? You can't expect the business to continue paying you a check while you're out, so how will you pay your personal bills if disabled?

Disability and "Key Man" insurance is readily available and affordable, if you buy it early. If you wait until you need it, it's simply not available! Everyone should carry a private two-year disability income policy. Yes, Social Security has a disability benefit, but approval will probably take two years.

Look at life insurance, disability insurance and "key man" insurance as tools in your succession planning tool box.

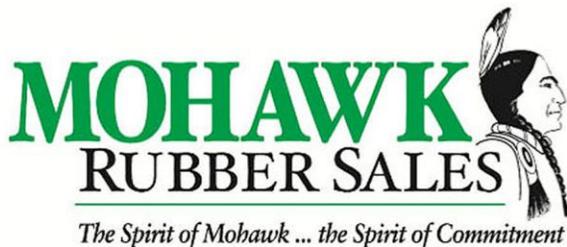
Summary

Transitioning a business from parents to kids is an emotional yet common occurrence. The process should be planned early and involve the work of a transition team composed of your attorney (transaction specialist is best), your accountant, a good insurance agent specializing in life and disability insurance, and key family members.

During the transition, it's critical to maintain open and honest communication and a focus on the numbers that drive the business. Determine a path to resolve conflicts before they arise, and find someone who can help mediate.

With proper planning, the transition can work well for all involved.

Hank Nunn is a 37-year collision industry veteran. He may be reached at h_nunn@msn.com.



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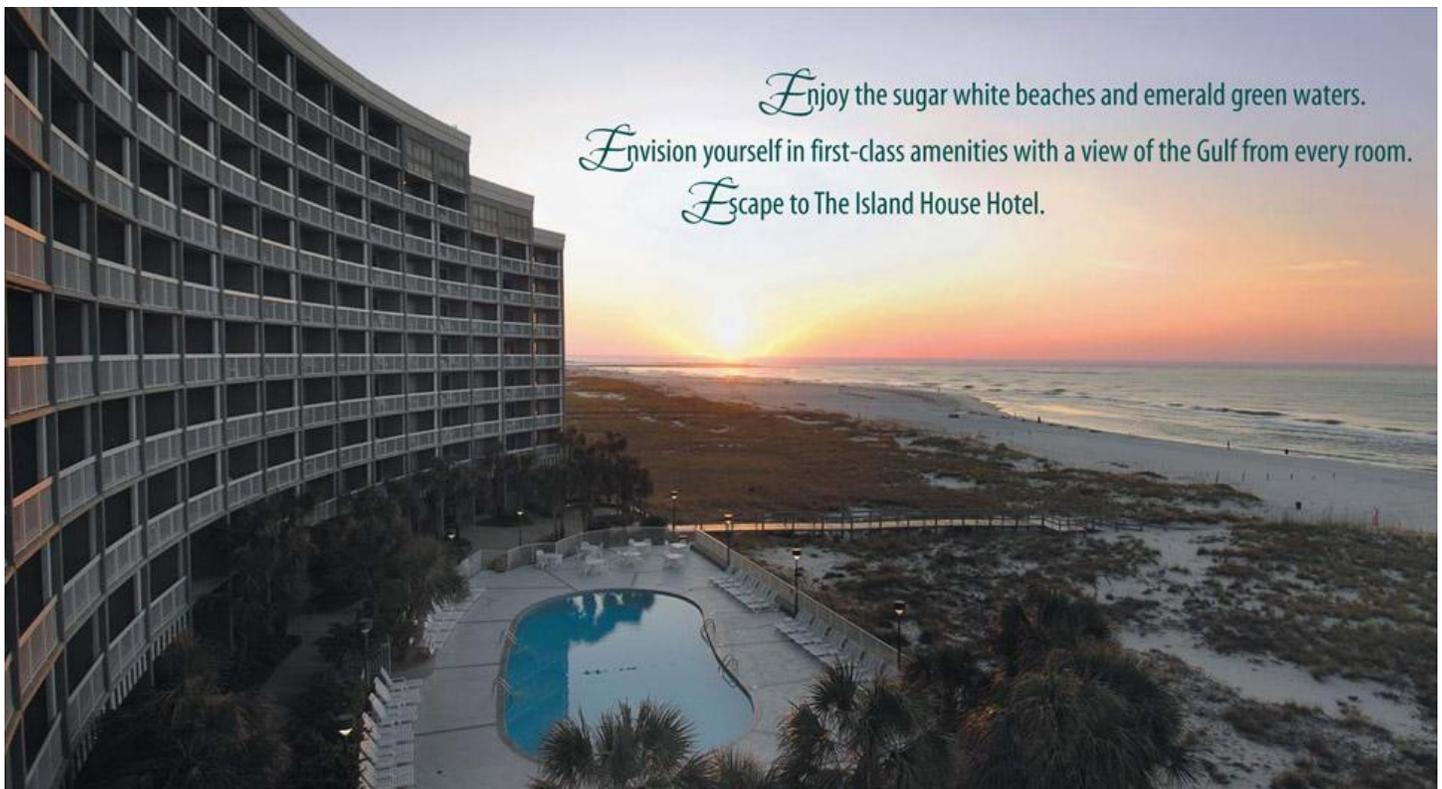
2014 Annual Convention

July 11 – 12, 2014

Island House Hotel, Orange Beach, Alabama



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ISLAND HOUSE
HOTEL



Enjoy the sugar white beaches and emerald green waters.
Envision yourself in first-class amenities with a view of the Gulf from every room.
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ROOM RATES:

Standard Queen Rooms	\$169.00
Executive King/Queen Rooms	\$189.00
Interior Penthouse	\$225.00
Corner Penthouse	\$260.00

Reservations Group ID#
2343892
AL Tire Dealers Association

Reservation Deadline: June 10, 2014

For reservations call:

(800) 264-2642 (251) 981-6100

Convention Activities:

Friday, July 11th



Charter Fishing Expedition

Zeke's Landing
6 hour Morning Trip
\$150 per person



4-man Scramble Golf Tournament

Craft Farms Golf Club
\$100 per player
Putting Contest
Mulligan packages available



Tire Dealer Q&A Forum & General Business Meeting

Officer & Board Elections
State of the Association Address

Saturday, July 12th

Educational Sessions:

Tire Failure "Where the Rubber Meets the Road"

Presented by Federated Insurance

Scrap Tire Program Update

Presented by ADEM

Scholarship Banquet

Scholarship Awards Presentation

Hall of Fame Inductions

Live Band – *Pickets Charge*



ATDA Scholarship Foundation

Application Deadline: March 31, 2014

Applications available on-line at: www.alatiredealers.com
or contact the ATDA office at 256-616-3587



Again this year, the Alabama Tire Dealers Association will be giving away scholarships to deserving youths from our membership. All applications must be received in the ATDA office no later than March 31, 2014. Winners will be honored at the Annual Convention on July 12, 2014, at the Island House Hotel in Orange Beach, AL.

Scholarship Eligibility Requirements

A limited number of scholarships will be awarded to individuals who have been accepted or are currently enrolled students in a college, technical institute, school of nursing, or other highly accredited educational institution within the United States.

Recipients must be employees, spouses, or dependent children of employees, owners, or officers of any Alabama Tire Dealers Association Regular, Associate, or Supplier member in good standing and residing in Alabama. Supplier member's divisions, subsidiaries, and retail stores that are not members or Associate members of the ATDA are not eligible for the program.

Awards will be made on the basis of financial need, student character, citizenship, and scholastic ability. Scholarship winners and two alternates will be selected by the ATDA Scholarship Committee; their decision will be final. Applications may be requested from the ATDA office or printed from the ATDA website. See application for complete list of rules and eligibility requirements.

ATDA Hall of Fame

Nomination Deadline: March 31, 2014

Nomination Forms available on-line at: www.alatiredealers.com
or contact the ATDA office at 256-616-3587



Know a deserving candidate for the ATDA Hall of Fame?
Send in a nomination form no later than March 31, 2014 to the
ATDA office for consideration.

PURPOSE

To honor those individuals who have played a significant role in the growth and development of the tire industry and the Alabama Tire Dealers Association.

QUALIFICATIONS

Eligible nominees must have served in the tire or supplier industry for a minimum of five (5) years. Nominees are chosen based on the following criteria: Their contributions of new ideas, practices, and/or innovations that promoted the health and well being of the tire industry; Their exemplary and distinguished service in the tire industry; and Respect of their peers. Contribution in civic, cultural, education, or charitable endeavors will be considered but are not a primary consideration as attributes for selection.

RULES

Inductees for the Hall of Fame are considered for an award on years when one or more qualified nominations are received, not to exceed more than one award recipient per year. From the nominations received the inductee will be selected by three of the longest serving Board members of the Hall of Fame Committee.

ATDA Hall of Fame

2001 Inductees

- John Abernethy, Sr. (*Founder*) – AmPac Tire Distributors, Birmingham, AL
- Ben David (*Founder*) – David Tire, Birmingham, AL
- Louie David (*Founder*) – David Tire, Birmingham, AL
- T.M. “Red” Fowler (*Founder*) – Fowler Tire, Montgomery, AL
- Red Gaskins (*Founder*) – Southern Tire, Tuscaloosa, AL
- Bert McGriff (*Founder*) – McGriff Industries, Cullman, AL
- Tom Smith (*Founder*) – Tom Smith Tires, Tuscumbia, AL
- Ben Wilbanks (*Founder*) – Interstate Tire, Montgomery, AL
- H.J. “Hank” McCafferty – JAMAC, Millbrook, AL
- Ed Westmoreland – Westmoreland Tire Co., Ft. Payne, AL



2002 Inductees

- Bill Hardwick – Road Mart, Ozark, AL
- Harry Dack – Dack Auto Service, Enterprise, AL

2003 Inductees

- Jim Short – Radial Tire & Bandag, Jasper, AL
- Bobby Mathews – Wholesale Tire Distributors, Phenix City, AL

2004 Inductees

- Bob Vick – Vick Tire, Bessemer, AL
- John Ferguson – Greensboro Tire, Greensboro, AL

2005 Inductees

- George Dockery, II – OK Tire, Tuscaloosa, AL
- William “Bill” Jones – Jones Tire & Supply, Selma, AL
- Buck Bowden – Carroll Tire, Trussville, AL

2006 Inductees

- Fred Johnston – Tire Engineers, Birmingham, AL
- Harold Phillips – Phillips Tire Service, Sylacauga, AL

2008 Inductees

- Eddie Hardwick – Road Mart, Ozark, AL
- Jim Foust – McGriff Tire, Cullman, AL

2009 Inductees

- Tony Lentz – Lentz Tire & Service Center, Trinity, AL
- Cheryl Lentz – Lentz Tire & Service Center, Trinity, AL

2010 Inductees

- Frank Harcrow – Tire Supplies of Alabama, Fultondale, AL
- Jim Whaley – Jim Whaley's Tires, Dothan, AL

2012 Inductees

- David Roberson – Royal Tire Service, Sylacauga, AL
- Lamar Steed – Steed Tire Service, Brundidge, AL

2013 Inductee

- H. “Mac” Gipson – Gipson's Tires, Millbrook, AL



Diagnose Tire Wear Problems

Knowing how fixed angles impact tire wear can ease diagnostic process.

By Gary Goms February 08, 2014

Modern tire construction has generally trended toward low aspect ratio tire casings with more flexible sidewalls and rigid treads. Although this type of construction has made tires less sensitive to negative camber angles used in many current steering geometry designs, many types of tire wear patterns continue to indicate problems in a vehicle's steering geometry. To illustrate, many import manufacturers have eliminated adjustable camber and caster alignment angles from their suspensions. Consequently, it's doubly important to recognize signs of tire wear caused by bent struts, spindles, steering knuckles and control arms. **See Photo 1.**

CAMBER ANGLES

To better understand how bent steering components affect tire wear, let's draw an imaginary line front to rear, through the center of the vehicle chassis. Positive camber is represented by the top of the tire leaning away from the centerline, while the top of the

tire leaning toward the centerline represents negative camber. Thanks to advanced tire designs, many modern vehicles improve handling by incorporating negative camber into their suspension designs. When diagnosing steering-pull complaints, remember that camber pulls toward the front tire with the most positive camber angle. Remember, too, that changes in camber angle are most affected by changes in the vehicle's ride height. **See Photo 2.**

STEERING AXIS INCLINATION (SAI)

SAI reduces steering effort and improves steering response by allowing the tire to pivot at the centerline of the tire tread. SAI, along with caster angle, also helps center the steering wheel after cornering. SAI is best represented by drawing a line through the upper and lower pivot points (ball joints) of the steering knuckle through the approximate center of the tire tread.

To improve steering response as the vehicle navigates a corner, SAI also operates in concert with caster angle to increase the inside wheel positive camber and decrease the outside wheel positive camber. When diagnosing a camber-related tire wear complaint, it's also important to know that - incorrect SAI caused by a bent spindle or strut will negatively affect camber angle during - cornering.

SAI is most affected by offset wheel rims because offset wheels move the tires away from their normal pivot centers. Many undesirable issues are therefore created by offset wheels, including excessive negative camber wear, increased steering effort and increased steering sensitivity to road surface irregularities.

The effects of SAI are most notable on open-tread, off-road tires because the camber change through a turn is often sufficient to wear the corners off the tread blocks. This condition often can't be avoided with some types of 4WD vehicles equipped with solid front axles. Since SAI is a fixed angle built into the spindle, SAI-related tire wear complaints are generally caused by offset wheels and bent spindles. **See Photo 3.**

CASTER ANGLE

Positive caster angle is represented when the upper pivot point or ball joint of the steering knuckle trails behind the lower pivot point or ball joint. To better clarify, always remember that any bicycle has positive caster built into its steering fork.

In most cases, modern vehicles incorporate relatively large amounts of positive caster to help center the steering wheel during forward driving, and to also enhance steering geometry when driving around a corner.

Unlike camber, caster angle isn't significantly changed by vehicle ride height and, except in the most extreme cases, does not affect tire wear.



TOE ANGLE

Positive toe angle is represented when the front wheels point to the forward centerline of the vehicle. Positive toe is commonly used on rear-wheel-drive (RWD) vehicles to compensate for the outward deflection in the steering linkage created by the rolling resistance of the tires.

In contrast, negative toe angle is used on many front-wheel-drive (FWD) vehicles to compensate for the positive toe angle created by the forward driving thrust of the front wheels. Assuming either toe angle is correct, either will “zero out” under average driving conditions.

The indicator of excessive positive or negative toe angle is a feathering or scuffing that can be detected by stroking the fingertips across the edge of each tread bar or tread block. A feather edge on the inside of the tread bar indicates excess toe-in, while a feather edge on the outside of the tread bar indicates toe-out. Because toe angle is affected by changes in camber and caster angles, it’s always the last angle to be adjusted during the wheel alignment process. In addition, any change in camber or caster angles will immediately change the toe angle. Toe angle geometry can also be greatly affected by changes in suspension height.

ACKERMAN GEOMETRY

Ackerman geometry reduces tire scuffing by allowing the inner tire to turn through a shorter radius than the outer tire. The Ackerman angle is represented by drawing a line from the center of the lower ball joint through the center of the outer tie rod end. In general, each of these lines should intersect near the center of the rear axle.

Correct Ackerman geometry is indicated when the outer wheel turns through a 20-degree radius from centerline and the inner wheel turns through approximately a 22-degree radius from centerline. Because it’s a fixed angle, incorrect Ackerman geometry is usually caused by a bent steering arm.

Incorrect Ackerman geometry generally scuffs the tires when driving through sharp corners and might cause tire squeal during sharp turns in parking lots. In any case, Ackerman geometry should always be checked as part of any routine wheel alignment.

TIRE INFLATION

Incorrect tire pressure can aggravate any steering geometry-related tire wear complaint. The tire pressure monitoring systems required as standard equipment for the 2008 model year have gone a long way to reduce tire wear complaints. With that said, under-inflation still tends to wear both outer edges, while over-inflation tends to wear the center of the tire tread. **See Photo 4.**

ROAD CROWN ISSUES

Most highways are built higher at the center to expedite drainage of rainwater and melting snow. This angled road surface, commonly called road crown, will cause a RWD vehicle aligned with equal side-to-side camber and caster angles to drift to the outer edge of the roadway. In contrast, most FWD and all-wheel-drive (AWD) vehicles are not nearly as sensitive to differences or “splits” in side-to-side camber and caster angles because the driving thrust transmitted through the front wheels pulls the vehicle along the road crown.

Nevertheless, many alignment techs often “tweak” camber and caster angles on RWD vehicles to reduce steering pull on crowned roads. Keep in mind that camber angles in RWD vehicles tend to pull toward the most positive camber, while caster angles in RWD vehicles tend to pull toward the most negative caster angle.

If the front wheels have insufficient toe angle, the driver’s-side front tire will tend to wear on the inside edge, since it’s trying to steer the vehicle toward the center of the road. Conversely, if the front wheels have excessive toe angle, the right front or passenger-side front tire will tend to wear at the outer edge because it’s trying to steer the vehicle toward the center of the road.

In summary, the diagnosis of any tire wear complaint requires a thorough interview with the customer concerning the history of the vehicle and any unusual driving conditions, including how the vehicle is routinely loaded. The diagnostic process also requires a thorough knowledge of how the fixed angles, including steering axis inclination and Ackerman Effect, can affect tire wear. In most cases, unusual tire wear patterns are the result of collision damage that can’t be detected unless the steering axis inclination and turning radius or Ackerman Effect are accurately measured.





Tire Pressure Monitoring Systems

Because tire pressure monitoring systems (TPMS) became standard equipment in 2008, it's currently estimated that about 40% of our vehicle population will be equipped with TPMS by the end of the 2014 model year.

The basic concept of TPMS includes replacing the conventional valve stem with a miniature battery-powered pressure sensor and radio transmitter held in place by a special anodized aluminum nut sealed by special rubber grommets. Each sensor has an OEM part number, which is required for sensor replacement. The TPMS sensor begins transmitting tire pressure to the TPMS module as soon as the wheel begins to rotate.

The TPMS module itself is programmed to recognize the wheel location of each TPMS sensor and will illuminate a warning on the instrument cluster or message center if the air pressure is incorrect in one or more tires. Depending upon miles driven, the sensor's integral battery is designed to last between five and 10 years. Many TPMS sensors need to be replaced due to worn batteries.

Domestic, European and Asian auto manufacturers use different methods for servicing tire pressure monitoring systems on their various platforms. When the tires are rotated, the new location of each wheel must be re-learned by the TPMS module. Most applications can be relearned by using electronic tooling designed specifically for TPMS service.

Currently, the aftermarket is supplying relatively inexpensive TPMS sensors that can be "cloned" to replace OE sensors by using special tooling to program the OEM part number to the replacement sensor. While TPMS repairs aren't required by law, remember that it's illegal for any service professional to intentionally disable a tire pressure monitoring system. If the TPMS is working when it enters a service bay, it must be working when it leaves.

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Treasury and IRS Issue Final Employer Mandate Rules for Obamacare, Giving Extra Time to Small and Large Businesses

accountingTODAY

WASHINGTON, D.C. (FEBRUARY 10, 2014) BY MICHAEL COHN

The Treasury Department and the Internal Revenue Service issued final regulations Monday implementing the employer shared responsibility provisions of the Affordable Care Act, also known as the employer mandate, providing additional time to small and large businesses.

The provisions will take effect in 2015 following a delay last year. The Treasury and the IRS said that future regulations would simplify reporting for businesses to substantially streamline the employer reporting requirements for employers that offer highly affordable coverage to all, or virtually all, of their full-time employees.

Businesses that employ between 50 and 99 full-time workers have until 2016 to comply with the employer mandate to provide health insurance. Those that claim the exemption for 2015 will need to certify under penalty of perjury that they did not reduce their workforce to fewer than 100 employees in order to qualify.

Large employers with 100 or more full-time employees were also given additional time. The proposed regulations had originally required that they offer coverage to 95 percent of their full-time employees starting in 2015. That requirement has now been reduced to 70 percent in 2015 and 95 percent beginning in 2016. However, there is no delay in the individual mandate that requires health insurance coverage for nearly all Americans this year.

The employer responsibility rules issued Monday are intended to help employers affected by these policies in providing quality, affordable coverage to workers. If employers decide not to offer insurance to their employees, they will make an employer shared responsibility payment beginning in 2015 to help offset the costs to taxpayers of their employees getting tax credits through the Health Insurance Marketplace.

"While about 96 percent of employers are not subject to the employer responsibility provision, for those employers that are, we will continue to make the compliance process simpler and easier to navigate," said Assistant Secretary for Tax Policy Mark J. Mazur in a statement. "Today's final regulations phase in the standards to ensure that larger employers either offer quality, affordable coverage or make an employer responsibility payment starting in 2015 to help offset the cost to taxpayers of coverage or subsidies to their employees."

The final rules issued Monday implement the employer shared responsibility provisions of the Affordable Care Act, under Section 4980H of the Tax Code. The rules make a number of improvements in response to input on the proposed regulations that were issued in December 2012.

They address a number of questions about how plans can comply with the employer shared responsibility provisions and ensuring that volunteers such as firefighters and emergency responders do not count as full-time employees. In addition, the final regulations phase in provisions for businesses with 50 to 99 full-time employees and those that offer coverage to most but not yet all of their full-time workers.

Under the Affordable Care Act, companies that have fewer than 50 employees are not required to provide coverage or fill out any forms in 2015, or in any year. This covers about 96 percent of all companies.

For larger employers with 100 or more employees, the overwhelming majority of them already offer quality coverage, the Treasury and the IRS noted. The new rules phase in the percentage of full-time workers to whom employers need to offer coverage from 70 percent in 2015 to 95 percent in 2016 and beyond. Employers in this category that do not meet these standards will make an employer responsibility payment for 2015.

For the 2 percent of companies with 50 to 99 employees that do not yet provide quality, affordable health insurance to their full-time workers, they will report on their workers and coverage in 2015, but they will have until 2016 before any employer responsibility payments would apply.

The employer responsibility provision will generally apply to larger firms with 100 or more full-time employees starting in 2015 and employers with 50 or more full-time employees starting in 2016.

To avoid a payment for failing to offer health coverage, employers need to offer coverage to 70 percent of their full-time employees in 2015 and 95 percent in 2016 and beyond, helping employers that, for example, may offer coverage to employees with 35 or more hours, but not yet to that fraction of their employees who work 30 to 34 hours.

Various Employee Categories

The final regulations also provide several clarifications, many of which are based on comments on the proposed regulations, regarding whether employees of certain types or in certain occupations are considered full-time, including:

- **Volunteers:** Hours contributed by bona fide volunteers for a government or tax-exempt entity, such as volunteer firefighters and emergency responders, will not cause them to be considered full-time employees.
- **Educational employees:** Teachers and other educational employees will not be treated as part-time for the year simply because their school is closed or operating on a limited schedule during the summer.
- **Seasonal employees:** Those in positions for which the customary annual employment is six months or less generally will not be considered full-time employees.
- **Student work-study programs:** Service performed by students under federal or state-sponsored work-study programs will not be counted in determining whether they are full-time employees.
- **Adjunct faculty:** Based on the comments received by the Treasury and the IRS, the final regulations provide as a general rule that, until further guidance is issued, employers of adjunct faculty are to use a method of crediting hours of service for those employees that is reasonable in the circumstances and consistent with the employer responsibility provisions. However, to accommodate the need for predictability and ease of administration and consistent with the request for a "bright line" approach suggested in a number of the comments, the final regulations expressly allow crediting an adjunct faculty member with 2 ¼ hours of service per week for each hour of teaching or classroom time as a reasonable method for this purpose.

To provide a gradual phase-in of the employer responsibility provisions and assist employers in complying and providing coverage, the final rules provide transition relief for 2015.

While the employer responsibility provisions will generally apply starting in 2015, they will not apply until 2016 to employers

with at least 50, but fewer than 100, full-time employees if the employer provides an appropriate certification described in the rules.

Employers that are subject to the employer responsibility provisions in 2015 must offer coverage to at least 70 percent of their full-time employees as one of the conditions for avoiding an assessable payment, rather than 95 percent, which will begin in 2016.

Full-Time Employee Status Determinations

Like the December 2012 proposed regulations, the final rules allow employers to use an optional look-back measurement method to make it easier to determine whether employees with varying hours and seasonal employees are full-time.

Responding to comments, the final regulations also clarify the application of this method and the alternative monthly method of determining full-time status.

Affordability Safe Harbors

Like the proposed regulations, the final rules provide safe harbors to make it easier for employers to determine whether the coverage they offer is affordable to employees.

The safe harbors permit employers to use the wages they pay, their employees' hourly rates, or the federal poverty level in determining whether employer coverage is affordable under the ACA.

Other Specific 2015 Provisions

In addition to the two forms of 2015 transition relief noted earlier, a package of limited transition rules that applied to 2014 under the proposed regulations is extended to 2015 under the final regulations, including:

- **Employers first subject to shared responsibility provision:** Employers can determine whether they had at least 100 full-time or full-time equivalent employees in the previous year by reference to a period of at least six consecutive months, instead of a full year. This will help facilitate compliance for employers that are subject to the employer shared responsibility provision for the first time.

- **Non-calendar year plans:** Employers with plan years that do not start on January 1 will be able to begin compliance with employer responsibility at the start of their plan years in 2015 rather than on January 1, 2015, and the conditions for this relief are expanded to include more plan sponsors.

- **Dependent coverage:** The policy that employers offer coverage to their full-time employees' dependents will not apply in 2015 to employers that are taking steps to arrange for such coverage to begin in 2016.

- On a one-time basis, in 2014 preparing for 2015, plans may use a measurement period of six months even with respect to a stability period—the time during which an employee with variable hours must be offered coverage—of up to 12 months.

- As these limited transition rules take effect, the Treasury and IRS said they would consider whether it is necessary to further extend any of them beyond 2015.

Many comments on the proposed employer information reporting regulations have urged that final rules provide streamlined ways to comply with employer information reporting, especially for employers that offer highly affordable coverage to all or virtually all of their full-time employees.

Others have asked for a single form for employer and insurer reporting provisions when possible.

The Treasury and the IRS said they would issue final regulations shortly that aim to substantially simplify and streamline the employer reporting requirements.

State Legislation Update:

Introduced: AL HB 149

Bill Topic: Taxes- relates to sales tax; provides generally that sales tax is levied on the net difference in the price when a used automotive part is taken in an exchange in the purchase of a new part or rebuilt part, to delete an exception on the purchase of a new automotive battery requiring sales tax to be paid on the full purchase price when an old battery is exchanged or returned.

Bill Status: 01/13/2014 PREFILED. 01/14/2014 INTRODUCED.

01/14/2014 To HOUSE Committee on WAYS AND MEANS EDUCATION

Link:

<http://alisondb.legislature.state.al.us/acas/ViewBillsStatusACASLogin.asp?BillNumber=hb149>

Introduced: AL SB 163

Bill Topic: Airbags- provides criminal penalties for selling, installing, or reinstalling a device in a motor vehicle that causes the vehicle's diagnostic system to inaccurately indicate that the vehicle is equipped with a functional airbag; provides criminal penalties for selling a motor vehicle with a counterfeit airbag, a nonfunctional airbag, or no airbag with the intent to deceive the purchaser; provides enhanced criminal penalties for committing airbag fraud.

Bill Status: 01/14/2014 INTRODUCED. 01/14/2014 To SENATE Committee on JUDICIARY

Link:

<http://alisondb.legislature.state.al.us/acas/ViewBillsStatusACASLogin.asp?BillNumber=sb163>

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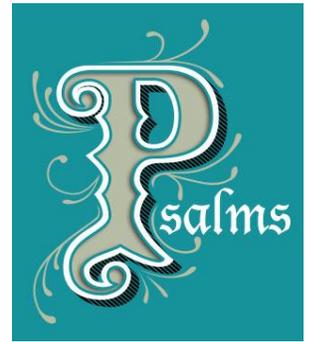
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Chaplain's Corner

"The Lord sustains him on his sickbed; in his illness you restore him to full health." Psalm 41:3



This is one of those verses I hesitate to use because it is so easily misinterpreted when taken out of context. You have to understand this verse in light of verse one which identifies "him" as the person who has a proper heart for GOD and the poor. Having said this let me move on to why I chose this verse. As I write these words I have been on my "sickbed" for five days. I am late going to work this morning because I am still trying to recover from the dreaded "stomach bug". Although not at full health I am grateful to be much better. The truth I have been reminded of is that when overcome with illness it truly is the LORD who "sustains" us. For those putting their faith in JESUS as the only one who can heal from the deadly disease of sin, the promise of GOD's sustaining power will ultimately bring healing to our sick bodies, either in this world or the next. The death and resurrection of JESUS is our guarantee.



GOD bless.
Dolan Davis Jr.
Chaplain ATDA
205-758-6624 dolan@davistires.com

P.S. If you or a loved one is suffering an illness I would love to pray with you and for you. Feel free to call or email me.

Welcome New Members:

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Key Contacts:

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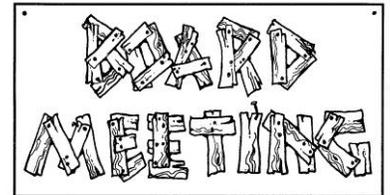
Phone: 205-682-2815

Fax: 205-682-2819

Calendar of Events

ATDA Board of Directors Meeting

March 12, 2014 – 9:00 am
Gipson's Tire, Prattville, AL



ATDA Scholarship Application Deadline

Application Deadline: March 31, 2014
Scholarship Applications available online
at www.alatiredealers.com



ATDA Hall of Fame Nomination Deadline

Nomination Deadline: March 31, 2014
Hall of Fame Nomination Form available online
at www.alatiredealers.com



Annual Convention

July 11-12, 2014
Registration Deadline: June 10th
Island House Hotel, Orange Beach, Alabama
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