Implementing a new production process

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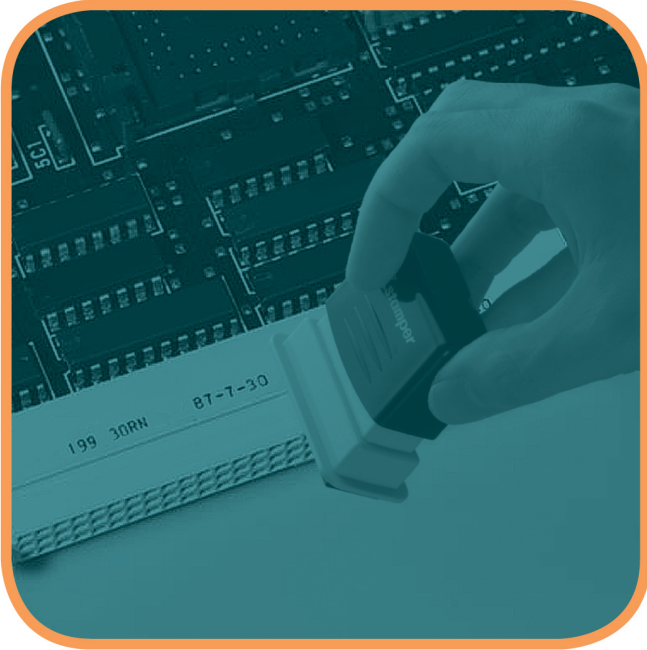
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Departments

MarkMaster's *Stampede Goes Pink* team goes all out for the Race for the Cure!

by Anne Shadis

For the last three years, MarkMaster employees in Tampa, Florida, have been enthusiastic participants in the Florida Suncoast Susan G. Komen Race for the Cure. Known as the Stampede Goes Pink *team, they decided to explore new ideas to raise awareness, excitement and funds for this year's Race. With an overwhelming response from the entire staff, they increased employee donations from $50 last year to a whopping $1,400 in 2014!*

Team captain Katie Stahl, MarkMaster's Insurance Manager and fourth generation family member, describes how the team motivated and energized the employees to throw their support behind the cause:

This is my favorite event of the year! To encourage more participation in the race, MarkMaster paid the registration fees for the employee, plus one guest (each individual registration is $25–$30). On Race Day, we had a total of 44 team members! The company also paid the fees so that employees could use the money saved to help raise donations for the cause.

This year, we introduced the first Annual Penny War. One month before the big race, we divided our employees into four teams. Teams put silver coins and dollar bills in their jugs—and pennies in their enemy's jugs. The goal was to earn the most points. Dollar bills, quarters, dimes and nickels were all positive points, worth one point per cent ($1 bill = 100 points; a nickel = 5 points). However, any pennies in your team's jug were counted as negative points, so if there was a $1 bill and 100 pennies in the jug, that team had zero points.

MarkMaster's *Stampede Goes Pink* team goes all out for the Race for the Cure!

This was quite the war! Alliances were formed, and enemies were made. I was astonished at the amount of donations we collected, just by the crazy idea of making it a competition and also bribing the teams with a pizza party. When the dust settled and the war was over, we had raised $1,067.19 in our Penny War!

We also hosted a T-shirt and Banner competition, which resulted in 12 submissions. Through blind voting, we determined the winning entries that were used in the Team competitions at the Race. In addition, we offered employees who were not participating in the Race the option to purchase the shirts as donations to the race, and we sold quite a few.

The day before the Race, it was Pink Day at MarkMaster. This was a fun day, complete with the Penny War Winning Team Pizza Party. From streamers and decorations to tutus and boas, both women and men enjoyed the day to cut loose and have fun.

In the past two years, we had collected less than $50 in employee

donations. This year, I made the team goal $500 and was really optimistic that we would be able to reach it. After all our fun fundraising efforts at work, as well as team members raising money from family and friends, we crushed our goal of $500 and raised over $1,400.

This was an incredible team-building experience for our employees,

as we all came together to raise money and awareness for a great cause. This year, the Race for the Cure was an especially personal event for us, as we participated in honor of our very own Suzi Roberts. Suzi was diagnosed with breast cancer in May 2014. She is currently fighting the battle with her head held high and an amazing, positive and uplifting spirit. She is truly
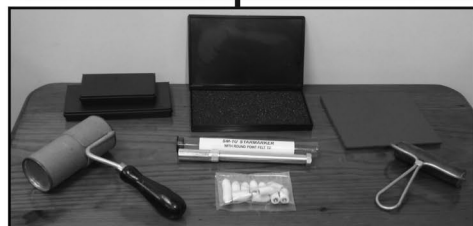
MarkMaster's *Stampede Goes Pink* team goes all out for the Race for the Cure!

an inspiration to us all, and we were honored to participate beside her.

During the opening ceremony, I felt privileged to carry the "Grandmother" flag in honor of my grandmother Mildred Patrick, who has fought and won her battle against breast cancer.

After the Race, we were extremely excited to come back to work with two team awards, a first for us: *Most Team Spirit–Facebook* and *Best Team T-Shirt*. We are not exactly sure how we will be able to top the fun, excitement and fundraising next year, but we sure will try. Way to go, *Team Stampede*!
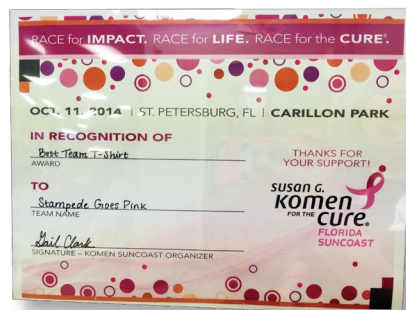
For more information, visit the Facebook pages of Florida Suncoast Affiliate of Susan G. Komen for the Cure and MarkMaster, Inc. To donate, visit **http://www.komensuncoast.org/ komen-race-for-the-cure/donate/**. M|*m*

How to manage inventory— Part II

by Becky Skelley

In our last exploration of Stamp Shop Manager, we discussed managing the inventory cycle. Now we'll look at setting up your inventory and the differences between each inventory item type. You'll learn how Stamp Shop Manager makes the process as easy as possible—from setting up inventory to managing and updating inventory amounts.

Setup of Inventory

First, start the program by double-clicking the Stamp Shop Manager desktop icon or single-clicking the pinned icon on your task bar. Then sign in to your company with your User Name and Password. Once you are signed in, click the *Inventory* tab in the *Start Menu* (see Picture 1).

Here you will see a selection of buttons related to inventory. Click the *Inventory* button. The *Find Inventory* screen will appear, and you can click the *New* button to create your new inventory item (see Picture 2, page 12). Next, the *Inventory Items* window will pop up, and you can begin (see Picture 3, page 12). When creating a new inventory item, first enter the Item Number, which is the unique SKU for this product. If

Picture 1: Inventory *tab of* Start Menu *with* Inventory *button*
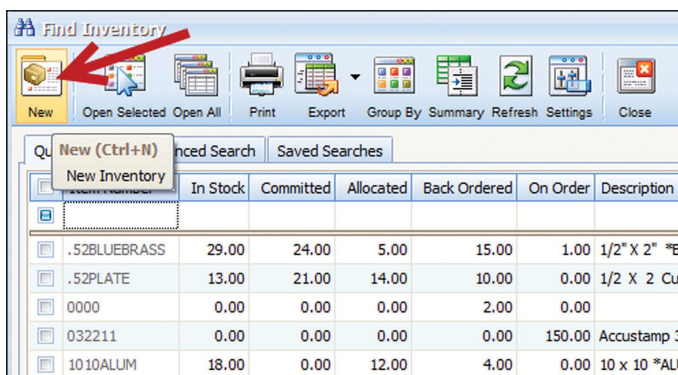
Picture 2: Find Inventory *window with* New *button*
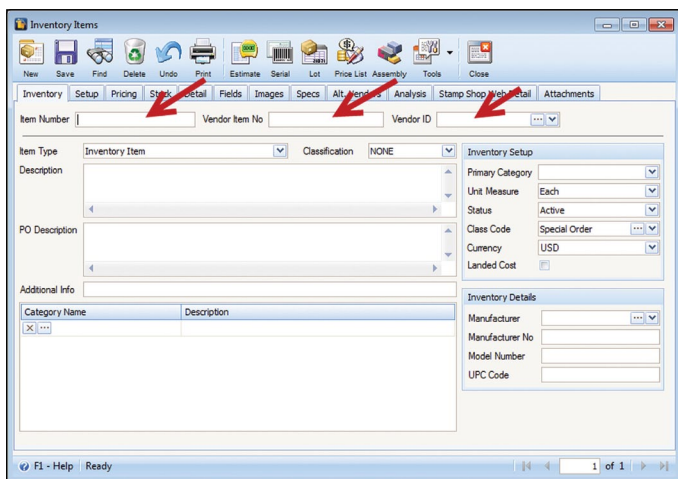
Picture 3: Inventory Item *window with first fields to be filled in before building a new inventory item*
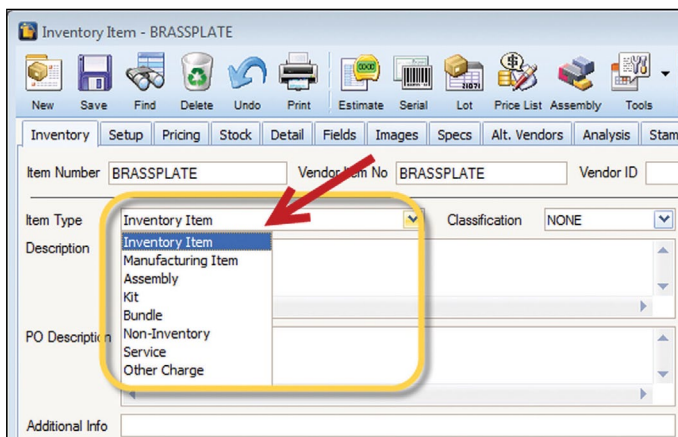
Picture 4: Inventory Item Type *drop-down menu*

you are importing from a website, the Item Number must match the SKU sold on the site.

Then, enter the product Vendor's part number into the Vendor Item Number field. The vendor's item number will appear on purchase orders to that particular vendor. Finally, choose the Vendor ID from the drop-down menu provided. Vendor IDs will only be displayed if you have Vendors set up in the system. In a future article, we'll discuss the process of setting up Vendors. The next step is to choose the Inventory Type.

Inventory Types

There are many different inventory types available in Stamp Shop Manager. Each is unique and designed to fit the needs of the stamp shop owner. When tracking and selling inventory, it is important that each item is set up to reflect its components so that you can produce the products as fast as possible. Stamp Shop Manager gives you full control over inventory item setup, which provides you with the most accurate inventory tool available. Choose an Inventory item type from the drop-down menu (see Picture 4). Your options include:

Inventory Item—An item on which you track stock. These include all items you purchase from your vendor and keep in stock for immediate sale. For example, an inventory item could be an ink bottle, a replacement pad or your top-selling stamp mount.

Manufacturing Item—This item type is selected for raw materials used in the manufacturing process, such as sheets of plastic for engraved signs and namebadges.

Assembly—An item that consists of other inventory items. Assemblies are sold based on the price you set for the assembly, as in the case of a flash stamp. When you sell a flash stamp, it must be assembled with the pad, foam and handle. Each piece must be in stock to produce and sell the assembly. It is the assembly item number that is actually tracked for allocated and sold items.

Kit—A kit is similar to an assembly in that it consists of multiple parts. What makes it different from an assembly is that a kit includes options, and the price of the kit will change, based on the options that the customer provides to the customer service representative. For example, let's consider a namebadge, which sells for $7. When the customer service representative creates the order, he or she will be prompted to choose the type of badge backing the customer would like, such as a pin backing (+$0), military clasp (+$0.75)

or a magnetic backing (+$2). Each option is priced individually and therefore will change the total price of the kit. So in our example, if the badge was sold with the magnetic backing option, the total price would be $9.

Bundle—This item type is a shortcut to adding multiple items to an order. For example, if you sold a notary kit with four different inventory items, you could enter the bundle item number. Then each individual item in the bundle would be added as separate line items to the order, saving you the time spent entering each individually. The bundle price is not used.

Non-Inventory—An item that you purchase through your vendor but do not keep in stock. Inventory on hand is not tracked for these types of items. For example, non-inventory items could be specialty embossers or items you do not sell frequently and therefore do not keep in stock and order only as needed.

Service—This item type is used for services for which you charge or purchase, such as consulting, labor or fees. As you may have guessed, this item type does not track stock quantities.

Other Charge—This item type is used for miscellaneous charges, such as setup fees, delivery charges, rentals, etc. This item type does not track stock quantities.

During the process of setting up an inventory item, once you've chosen the item type, you have the option to set the classification. The default is NONE, which would be used for most inventory items. There is a drop-down with two options, detailed below (see Picture 5).

Classification Types

Serialized—By selecting this option, every time you sell this inventory item, the *Selected Serial Numbers* form will open, and you can assign the serial numbers to the items you are selling. When you purchase this inventory item to restock, the *Add Serial Numbers* form will open, and you can enter the serial numbers you have received. This option is very handy for tracking each item down to the serial number, as there can only be one item with any given serial number.

Lot Number—With this option, every time you sell this inventory item, the *Select Lot Numbers* form will open, and you can assign the serial numbers to the items you are selling. When you purchase this inventory item, the *Add Lot Numbers* form will open, and you can enter the lot numbers you have received. This option is helpful when tracking groups of products from the same lot, such as a batch of ink.
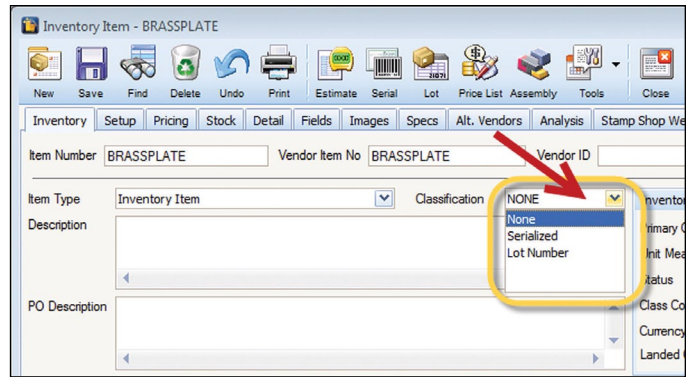
Picture 5: Classification *drop-down menu*

Now that you've chosen the Inventory Types and Classification, the next step is to insert the Description and PO Description (see Picture 5). The main difference between the two is that the Description is displayed on orders and invoices intended for your customer, while the PO Description is displayed on purchase orders to your vendor. Therefore, the PO Description may be different than your Description, as it will be more familiar to your vendor. You may choose to include Additional Information as well.

Inventory Setup Section

In the right hand section of the *Inventory Item* window, you'll see the *Inventory Setup* section (see Picture 6). Here you'll be able to choose the *Primary Category*. This feature is helpful when searching for products or viewing reports for specific groups of products, such as self-inkers or engraved products. If Categories are not set up, see the October 2014 issue to review setup of your Inventory Categories.
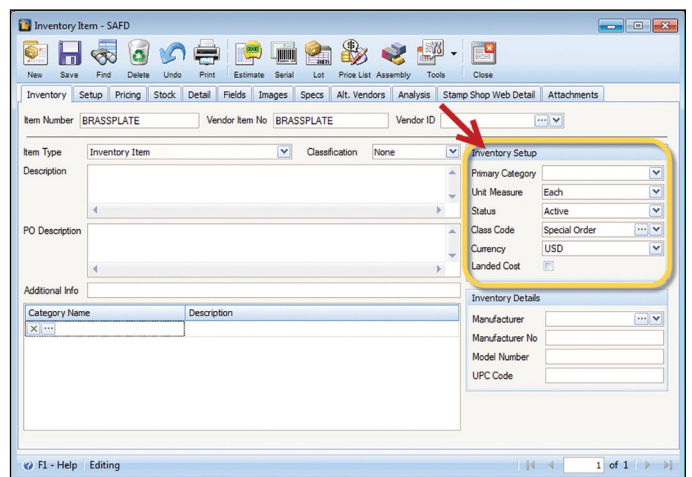
Picture 6: Inventory Setup *section within* Inventory Item *window*

STAMP SHOP MANAGER™: *Step by Step*
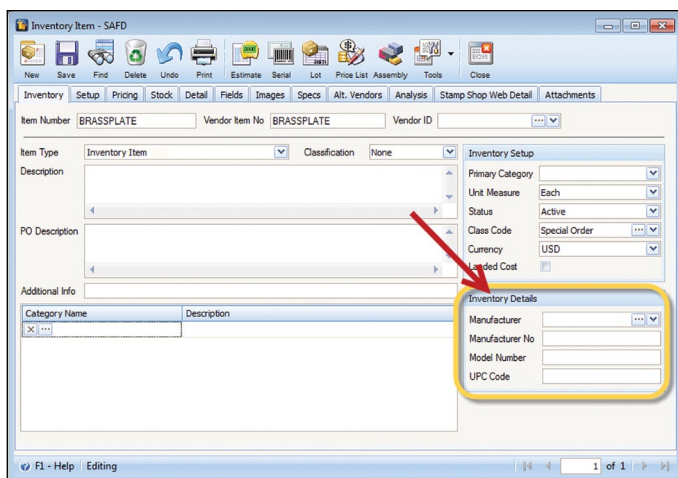
Picture 7: Inventory Details *section within* Inventory Item *window*

Next you'll see an option for *Unit Measure*, where you can specify whether the item is sold individually or in cases. The following field is the item's *Status*, which you can set as Active, Phase Out or Discontinued. In the *Class Code* field, you can indicate whether the item is a special order item. To create new class codes, click the ellipsis button on the right here. Below that, you'll see *Currency*. You will most likely keep this as USD (U.S. Dollars). However, if you need to switch currencies, this is where you would make the change. The final option within the *Inventory Setup* section is the *Landed Cost*, which reflects extraneous fees that are part of your total cost, such as import taxes.

Inventory Details Section

The last section on the main inventory tab is the *Inventory Details* section (see Picture 7), where you can set the Manufacturer of the item. The Manufacturer's number, the model number of the item and the UPC Code can also be found here. All features within this section relate specifically to the item's Manufacturer.

As we close out this article, it's important to note that we have only just begun the inventory setup journey in Stamp Shop Manager. In a few months, we'll continue with setting up new inventory by detailing other important steps in the process. Stay tuned for next month, when Amanda will pick up her discussion of Customer Chat. M|m

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ABOUT THE AUTHOR

Becky Skelley is a member of the Connectweb Technologies, Inc. family, a software development and Web hosting company that specializes in software for the marking devices industry. Skelley is a graduate of Northeastern University in Boston, Massachusetts with a Bachelor of Science in Graphic Design. She got her start in design at a marketing and communications company. She joined the Connectweb family as a designer in early 2010, focusing her talents on creating custom-designed websites for the Stamp Shop Web system. In addition to design, she also trains and assists customers on the vast product line Connectweb offers. She is a new mom who enjoys photography, oil painting and reading when she finds time. For further help, call Becky at 800-556-9932 or email her at becky@cwebtechnologies.com.

Sign me up!
Implementing a new production process in our business

by Steve Celis

How a small marking company tackled the challenge of scheduling and producing interior ADA signage for new construction projects.

Introduction

At a seminar in Charlotte some-odd years ago, I first heard of "lean manufacturing." If you're unfamiliar with the term, it's basically the idea of streamlining every aspect of your company to its maximum efficiency and potential. Originating from the basic industrial-era concept of assembly-line mass production and refined in recent decades (most notably by Toyota), lean manufacturing focuses on shedding all unnecessary processes and expenditures. Ergo, the name: waste equals fat.

I then realized the significance of this business strategy (often forgotten, overlooked, ignored or overshadowed by everyday concerns): It's as simple as it gets, and it's as simple as it needs to be. I left with eager intentions of implementing everything I'd learned as soon as I returned home.

Understanding R&D Sign and its challenges

Our company can identify itself absolutely by two main labels. First and foremost, we define "small business." If there were a tax code option to file under "tiny" business, we'd surely qualify, since there are just five of us. Sometimes there are more, sometimes less, but mostly it's just us five.

And secondly, we are indeed a "marking" company. Similar to most of us in this industry, over the years we've stretched that meaning to its widest extent in search of possible new ventures. The ever-changing markets under such a generously nonrestrictive term as "venture" have led us to try our hand at more than a dozen different avenues over the years. Some have withstood, and some have succumbed to the feast or famine of their particular markets (embroidery, MetalPhoto®, ad specialties, vehicle wraps), but our current engraving, stamp making and printing capabilities can mark a surprising array of products.

For years, our customer base has consisted primarily of property managers, facilities maintenance personnel, procurement staff and so forth. During that period, the orders for replicating existing ADA signs for office buildings, schools, hotels, restaurants and pretty much any other facility requiring ADA compliance steadily increased. Over time, we became adept at reverse-engineering existing, custom-designed signs.

If we were lucky, the customer could drop off a sample, and our reverse-engineering team would study it (imagine the statue of "The Thinker" times three, all gathered around an ADA sign, as if it were a UFO that had just landed in our office). However, the process usually entailed meeting with the client on-site, matching PMS colors, taking measurements, matching fonts, redrawing templates and ordering material—all the necessary steps to make one like it. Just one, maybe two or three—but usually, just one. Ultimately, it meant a whole lot of work for not a lot of profit.

However, the incessant construction in our region over the years made the solution to this problem obvious…if we were willing to take on the challenge. Could we supply the amount of interior ADA signage needed for the initial construction phase of these new buildings? Although we'd long had the capability to reproduce these signs, getting involved with construction bidding and large production projects had always seemed too much to handle in addition to our existing workload.

Historically, we'd operated in a shop environment, where each person tackles his or her workload independently of each other (most of the time). That co-op system didn't quite lend itself to team assembly and large production runs. Therefore,

Figure 1

Lean manufacturing

	5W	Key questions
Purpose	**What?**	What is done?
	Why?	What is the purpose?
		Is the purpose accomplished?
		Why is it necessary?
		What if it were eliminated?
		What would make it unnecessary?
Place	**Where?**	Where is it performed?
		What alternate locations are viable?
		Can the departments be reorganized?
Sequence	**When?**	What other sequences would work?
		Can it be combined with another event?
		What are the implications of other sequences?
Person	**Who?**	Who performs the task?
		Who else could perform it?
Means	**How?**	What other methods are available?
		What other process technologies exist?
		Can smaller-scale processes be used?

the challenge lay in utilizing our existing space, employees and equipment, all while sustaining our average individual workload. It was clear that in order to read and bid on projects, as well as fabricate and assemble much larger quantities, we needed to adopt and firmly abide by a restructured operation.

Establishing a framework

And this is where lean manufacturing reentered the picture (several years later, in the blink of an eye, after I caught up with my inbox). Despite the passage of time, the overall concept of lean manufacturing remained indelibly clear. In retrofitting our company's segregated work flow routine, it would be vital to keep everything as simple as possible. So we concentrated on the basic, yet often overlooked, principle that the shortest distance between two points is a straight line. So long as we maintained our focus on this principle as our foundation, we would have a solid, simple and organized base for all future changes and additions.

According to *Strategos Lean Briefing*, a free newsletter of Lean Manufacturing Strategy (**www.Strategosinc.com**), there are several key questions to ask yourself when developing a new work structure (see Figure 1). These questions should be considered for each of the sections or tasks.

By keeping our answers to these questions in mind and ignoring (as best we could) the existing structure of our operation, we charted a visual plan to illustrate the workflow process involved in producing new interior ADA signage in-house. I'm old school and chose to brainstorm and draw it out with pencil and paper, but if you prefer a computer program, the icons and arrows in MS PowerPoint are simple to manipulate. As we thought through it, it helped us to consider the project as a leaf floating down a stream. However it ends up looking, this plan will be your map.
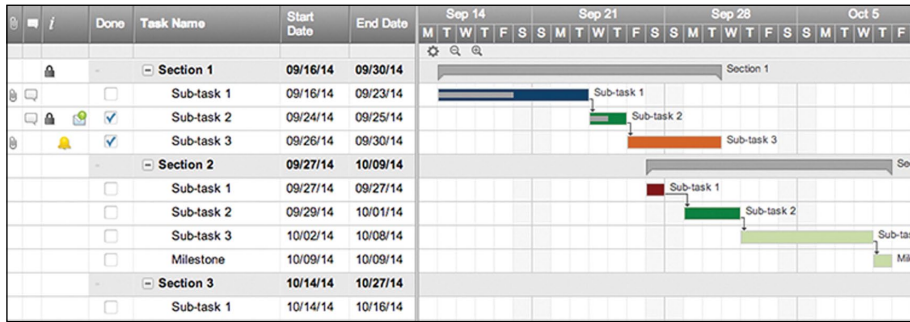
Research and implementation

So I began my search for a software program to represent all of this. Graphs, charts, maps and timelines are all intended to visually represent data so information can be more easily understood, but if one team member doesn't know how to read the data, then the completion of the project can be jeopardized.

I found that if you're searching to purchase a program online, you can enter "flowchart program" in Google and any one of the first few hundred billion results will probably work fine. By using terms like "project management software" or "job tracking software," I was able to narrow the search to another flood of a few thousand relevant results. As many

Figure 2: Smartsheet project with Gantt dependencies

of you have discovered, custom software is the only way to accomplish what you really need. As Robert Govin of MarkMaster Inc. (three-time Gold Manufacturer of the Year winner) stated in a previous *Marking Industry Magazine* interview: "We're a little too unique as an industry."

However, since developing software from scratch wasn't in the cards for us at the time, I had to settle for a customizable program. And so the search ensued. I wanted to find a software and execution plan made for exactly the route I needed. I did as much research as my attention span was able to endure, installed countless trial versions, viewed screenshots until my eyeballs ached and considered review after review. I found that too many customizable options led to a jumbled and intimidating interface.

For our multiple tasks and firm deadlines, keeping the same scheduling format as the companies we'd be working with was imperative. Most companies that deal with any aspect of general construction use some form of a Gantt chart (Figure 2) for project management. Named for the American efficiency wiz Henry L. Gantt (1861–1919), a pioneer in industrial organization and business management, it presents time spans as horizontal lengths, beginning where the previous ended, and indicates phases as tiers.

It boiled down to choosing a program that was simple to adopt without too many confusing options, easy to update and easily understood by everyone involved. I ultimately settled on a software program called SmartSheet. The program is based on a spreadsheet, as I found many of them to be, so if you are proficient in your own right, you can probably come up with something operationally similar by using Excel.

As for the layout of our floor plan, we relied on utility carts to move sign components and material from one area to another. It also helped keep the work separated from our normal workloads. We stored all acrylic and Rowmark® materials on the bottom shelf and used the top for assembly. It kept the entire project in one place as it moved from the laser

engraver to the paint room, then to the rotary engravers, and finally to the taping and packaging area. And when it was time for installation, we loaded the cart into our vehicle and used it for installation.

Put to the test

Our first opportunity to implement the software was for an order of approximately 350 room signs and about two dozen directional signs for a build-out of a four-story hotel. The architect had specified a dual-layer, brushed metallic bronze-tone finish with the logo of the establishment laser engraved, on a contour-cut 1/4-inch acrylic base, painted to match existing trim finishes. The text and room number must, of course, be per current ADA code (1/32-inch raised text with Braille).

An important thing to remember when communicating with general contractors is to set a realistic delivery time and emphasize that time begins upon approval of shop drawings and prototypes. Depending on how picky the architect or owner is, this process can take a lot of time. Architects don't always know all the options available when specifying interior signage, so it will benefit you to suggest alternate materials or production methods if it will make production simpler. Remember that you are the expert on what you do, and they will usually welcome your suggestions.

The details of the hotel signs required that multiple pieces be manufactured in our single laser engraving machine, and immediate implementation was necessary. The deadline for the order gave us about two weeks for completion and two days for installation. We each individually based our assigned tasks on a realistic deadline and adjusted as necessary. The Gantt view allows for easy visualization of a tiered-completion, where the steps can be viewed as progression and adjusted left or right in either direction for allowance, with the due date remaining fixed.

During the production period, we gathered around the schedule at the start and end of each day. Regardless of

Figure 3: Sample sign
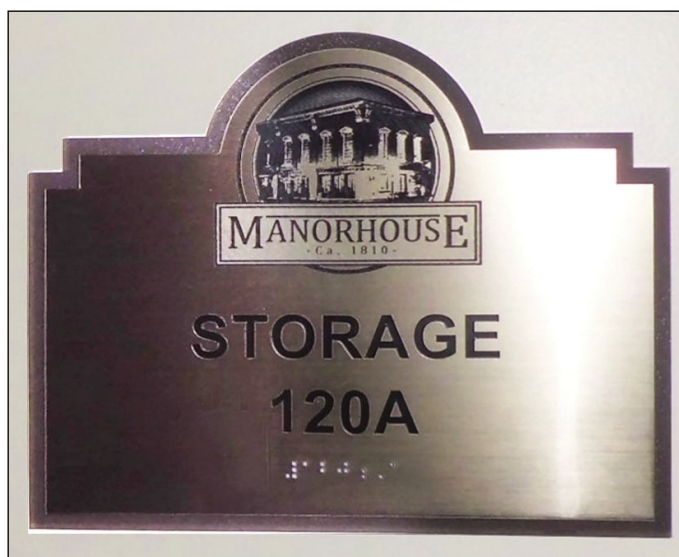
whether we already knew our responsibilities, being in the presence of the team ensured that we were all still aware of the common goal. And since most of the production relied upon our sole engraver, his daily status updates allowed us to adjust the schedule, if necessary, and alert everyone involved to the change. Through the questioning process, it was evident that we needed to have at least two people capable of completing any one task, or the entire project could come to a halt if someone was out sick.

Review of first run

The Gantt chart allows you to not only manage the timeline of the project, but we found that it was a great way to determine the actual output that was feasible. For example, we estimated the laser engraving machine could cut 70 sign blanks per day, so we set aside a week for that process. When we actually started cutting them, we finished in three long days. So that gave us a cushion on the Gantt chart but showed us that we could actually do a little more than a hundred per day. We'll use that number when determining timelines for similar jobs in the future.

An important lesson we learned about installation is that no matter how thorough the plans are, there are going to be a few signs that cannot be installed because there is either not enough room or the plans differ from what is actually built. It is important to make accurate notes of each of these to submit Requests for Information (RFIs) to the contractor to get answers from the architect.

Also, be sure to allow a few days after the walls have been painted before installing the signs, as the paint will need to properly cure. However, even doing so, we encountered a problem with the mounting tape adhering to the walls. We found that the walls were painted with a low VOC paint to qualify the building for LEED® certification, but the paint would not work with the 3M® VHB tape. The tape had actually been specified by the architect, who also specified the paint. After the first day of installation, we were notified that many of the signs had fallen off the walls. We had to reapply a different tape to all of the signs and add construction adhesive to the backs as well. This delayed installation a few days, but the contractor and architect were accommodating since it wasn't our fault.

Since all signs were to be installed at the same height and distance away from door frames or corners, we made a simple jig and attached it to the front of the cart so we could push it

up against the wall and mark exactly where the sign should be placed. This drastically sped up the installation time, as opposed to using a tape measure for every sign. Just be sure to level them and cover the front of the cart with felt or foam to avoid scratching the walls.

All in all, it was a successful implementation and a big step in the right direction. The general contractor, architect and owner were all satisfied, and we have since completed several jobs for all three customers from this initial project. We regularly get invitations to bid from the general contractor, suggestions for materials and requests for samples from the architect and orders for additional signs from the building owner.

Our team members were also quite pleased. It's usually very intimidating to try something different or new, but it can also be exciting. We took it one step at a time and realized that this is the area of sign manufacturing that we need to be involved in. We've since focused the majority of our efforts to this type of work, and the change has been well received. M*lm*

ABOUT THE AUTHOR

Steve Celis works at R&D Sign Co. in Lorton, Virginia. Originally from Guam, USA, he currently lives in Northern Virginia. On the job, he's a designer, project/production manager and general two-cents giver. Off hours, he's an artist, foodie and Internet junkie. Feel free to contact him at steve@rdsignco.com.

WHO IS YOUR FAVORITE REINDEER?

2014 end-of-year tax tips for small business

by the accounting firm of Richard A. Hall, PC

It is not too late to take steps to reduce your end–of–year tax bill.

To determine the steps that are best for you, you need to consider your business structure and tax accounting method.

Tax rates for corporations

Taxable income

Over	But not over	Tax due
$0	$50,000	$0 plus 15% on amount over $0
$50,000	$75,000	$7,500 plus 25% on amount over $50,000
$75,000	$100,000	$13,750 plus 34% on amount over $75,000
$100,000	$335,000	$22,250 plus 39% on amount over $100,000
$335,000	$10,000,000	$113,900 plus 34% of amount over $335,000
$10,000,000	$15,000,000	$3,400,000 plus 35% of amount over $10,000,000
$15,000,000	$15,000,000	$5,150,000 plus 38% of amount over $15,000,000
$18,333,333	$18,333,333	35% of amount over $18,333,333

Legal structure and taxes

The IRS taxes your business income based on the legal structure of your business.

C Corporations

If you are a C Corporation, also called a regular corporation, the IRS taxes your business income as a separate entity. The IRS will tax income of a C Corp at the corporate level using the tax rates shown at left.

Note: The IRS taxes personal service corporations at a flat rate of 35 percent of net profits. A personal services corporation is a corporate entity formed by individuals who provide personal services for their clients. Examples of this type of business include doctors' offices, law firms and accounting firms.

Like a C Corporation, a personal services corporation faces double taxation. After the corporation pays its income tax, the stockholders must pay taxes on any distributions made to them.

S Corporations and LLCs

With an S Corporation, the income, losses, deductions and credits "pass through" to you for reporting on your personal tax return.

With a limited liability corporation (an LLC), you also typically report

income and losses from your company on your personal return.

If you are an S Corp or an LLC, you face self-employment tax. You must pay both corporate and individual social security and Medicare taxes on any income you take from these corporation types.

In order to deduct losses, the owners must have adequate basis in the entity. This is an area that causes a lot of problems with S Corp and LLC owners. You must address this before losses are taken or dividends are paid.

Accounting method and taxes

When you use the accrual method, you must report income and expenses when you incur them. When you use the cash method, you report income when you receive it and expenses when you pay them.

Accumulated earnings

If the IRS determines that a corporation has accumulated excessive earnings and profits, it can assess a 20 percent accumulated earnings tax penalty. Typically, a corporation can accumulate up to $250,000 in earnings ($150,000 in the case of certain service corporations) and avoid this penalty. Working capital requirements can be used to identify additional increases in retained earnings.

2014 tax tips for corporations

If you are a closely held C Corp and you have a profitable year, to reduce end-of-year taxes you can:

1. Pay bonuses* (or tax-deductible profit sharing contributions).

*Note: Accrual based-businesses can deduct in 2014 bonuses for rank-and-file employees declared before the end of the year as long as they pay the bonuses by March 15, 2015.

2. Purchase new equipment or a heavy work-related vehicle (6,000 lbs. or more).

Note: Trucks and SUVs weighing more than 6,000 lbs. are generally exempt from annual depreciation caps. A "heavy" vehicles, if used more than 50 percent in business, will also qualify for the 50 percent 168(k) bonus depreciation deduction (if new), and the section 179 deduction (whether new or used). The section 179 deduction for an SUV is limited to $25,000.

3. Accelerate deductions (works best if you are on the accrual method).

4. Make contributions to retirement accounts.

5. Pay for repairs to your tangible property, such as buildings or vehicles.*

*You can only expense certain repairs and must capitalize others. When you capitalize a repair, you spread the deduction over several years. Please contact us to determine if you can expense a repair to your property in your particular state.

2014 tax tips for S Corporations and LLCs

If you are an S Corp or an LLC and have a profitable year, to reduce taxes you can:

1. Capture all appropriate business expenses (including professional associations).

2. Purchase new equipment.

3. Pay dividends.* (You can avoid the employer portion of the self-employment tax.)

*Note: You must take a reasonable amount of your income as salary or risk triggering an IRS audit.

4. Take advantage of a "deemed distribution"* of the earnings and profits.

*With deemed distribution, you recognize the distribution on your tax return as a dividend (taxed at your personal rate) and leave the cash in the company.

5. Make contributions to a SEP or SIMPLE retirement plan. M|m

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Getting Creative with **CorelDRAW®**

Getting your defaults just right

by Foster D. Coburn III

Learn how to adjust default settings to best meet your needs.

When you first install CorelDRAW, a number of default settings are already in place. While those settings might be the defaults that meet the needs of the userbase as a whole, you'll definitely want to change some of them to best meet your own needs.

To me, there are two groupings of defaults. First are the global settings that are used on every file you open. Next are the settings that are document-specific. I won't be able to cover all of them in a single article, so I'll focus on the settings that I feel would benefit you the most.

Global Defaults

To access the long list of Global Defaults, select **Tools | Options** or press the **Ctrl + J**

Figure 1: General Options in CorelDRAW

shortcut key. While one of the menu options you see is named "Global," we want to focus on the section labeled "Workspace" in the tree control at the top left of the dialog box. Expand the tree by clicking the **+** to the left of Workspace if it isn't already expanded. You'll now see a long list of categories that I encourage you to visit on your own. I'm only going to focus on a few of them. Note that my screenshots are from CorelDRAW X6, but you'll find the settings are similar in CorelDRAW X5 and X7, unless noted.

The first category is General (see Figure 1), and I like to change what I see when I open CorelDRAW—"Nothing"! Starting with CorelDRAW X5, creating a new file will give you a dialog box to make a few choices. If you do not want to see it, you can turn it off here. I recommend you keep it turned on.

Many users have moved to monitors running at higher resolutions, yet the size of a node in CorelDRAW still uses the same number of pixels by default. This makes them really small. On the
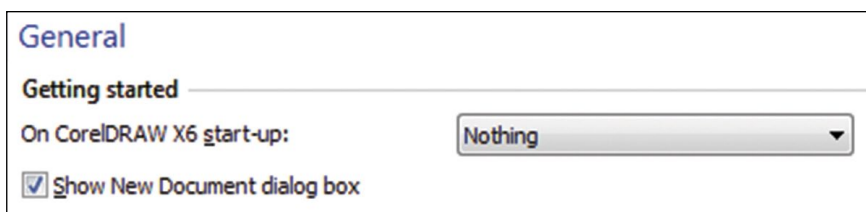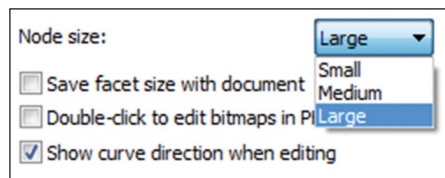
Figure 2: Edit Options in CorelDRAW allow you to enlarge nodes.

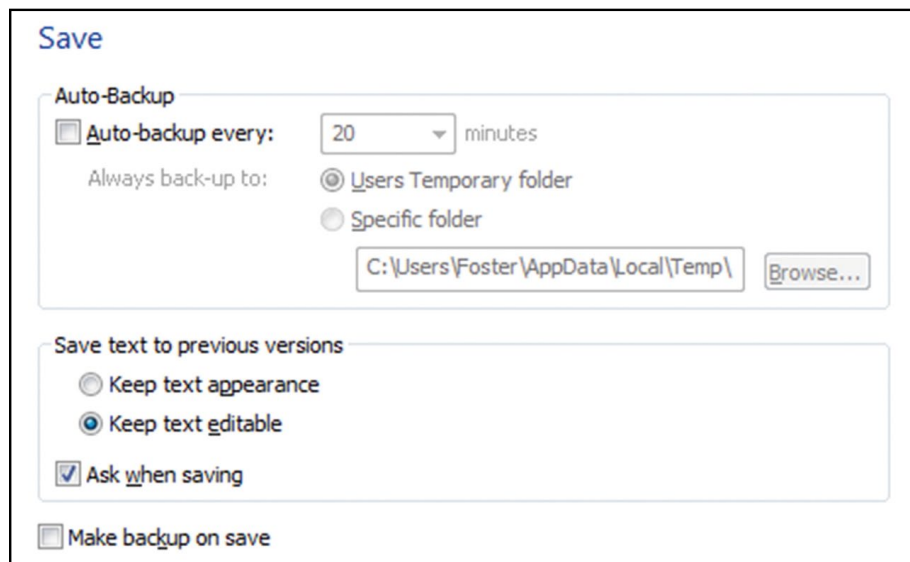*Figure 3: Save Options in CorelDRAW have bad defaults.*

Edit tab (see Figure 2), a drop-down menu was added in CorelDRAW X5 that allows you to choose the node size. I think Large is the best choice. There is also a hidden feature that allows you to color code nodes, but you have to edit the registry to get to the feature. I have already made registry modification files available at **unleash.com/articles/ enlarge-color-code-nodes/** that make it easier for you to implement this change.

Now let's move down to the Save section of the Options dialog (see Figure 3), where we can choose backup options. If you are relying on these options as a backup, you need to rethink your backup strategy. I strongly feel you should uncheck both "Auto-Backup" and "Make backup on save" as they do nothing more than fill up your disk faster and give you a false sense of security.

Instead of relying on "Auto-Backup," manually save your file at regular intervals. It isn't that hard—just press **Ctrl + S** on your keyboard. I do this any time I'm interrupted, so my files are saved much more often than whatever time I would set in the dialog for auto-backup. Rather than using the "Make backup on save," you should save a file to a new name if you are at an important stage in the creation of the file.

The other option here was introduced in CorelDRAW X6 with the additional support for large character sets in OpenType fonts. I suggest you leave it at the default of "Keep text editable." This could make some characters disappear if you save to an older version of CorelDRAW. The alternative choice converts the text to curves, making it

extremely difficult, if not impossible, to modify the text.

As far as the basic settings, these are the main things I feel are important to change from the defaults. The other changes I make are in the Customization section to tweak the interface of CorelDRAW. I'll cover customization in a future article, as there are numerous options to explain.

Document Defaults

The other type of default applies only to the current document, though you can also apply the defaults to any new document you create. By far, the most desired change is to a different default font. We'll go over that process first and then use a similar process to change default outlines and fills. Once you've learned to change the defaults, I'll show you how to make them apply to new files.

With most every feature in CorelDRAW, there are multiple ways to accomplish the same task. That is very true with changing the default font, so I'll show you what I feel is the easiest method.

In your toolbox, select the **Text** tool. Do not select any objects in your file. Do not create any text with the tool; just make sure it is the active tool. On

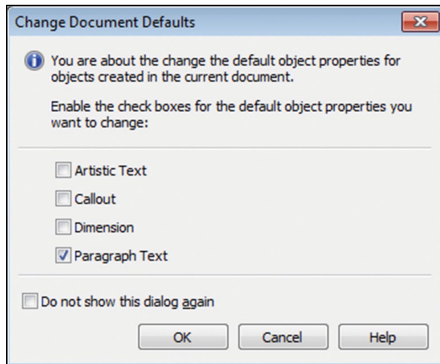the Property Bar are various controls for changing font properties. I'm going to focus on the Font Name, but the process is identical if you instead use the size or other attributes. Choose a different font name from the drop-down list, and you'll get a dialog box similar to Figure 4.

Users of CorelDRAW X7 will likely see more choices in the dialog box, but the process is the same. You've chosen a different font, but since you had nothing selected, CorelDRAW is making the assumption you want to change a default. It is now asking you which default to change. The most common choices would be either Artistic Text or Paragraph Text. Heck, you could even select both. Make your choice and click OK; the default will be changed for this document. You can repeat the process to change other font attributes, if you wish to change more than one. Remember that this only sets the default font for this file.

Now let's change the Outline defaults. Once again, you don't want anything selected. Bring up the Outline Pen dialog box from the toolbox or by pressing **F12**. CorelDRAW X7 users may find this a bit difficult since Corel removed the Outline Pen tool from the default interface. You'll be presented with the Outline Pen dialog box, where you can change a number of outline
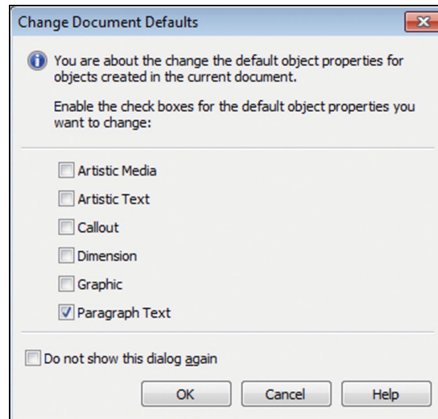
attributes. When you click OK, you'll get the dialog box shown in Figure 5.

Choose the type of object for which you want to change the defaults and click OK. Be careful about changing the default outline on text where there is typically no outline. I've seen users accidentally add a white outline to text and then wonder why all text they typed would disappear. No surprise, as the white outline completely covered the text! Maybe an appropriate default outline for some of you would be the cut color of your laser for graphic objects.

The process is very similar for changing the default fill, and keep in mind that it doesn't have to be a solid color. Select any of the fill tools, again with no objects selected. Change the attributes to those you desire, and you'll get the same dialog box as in Figure 5. Remember that text has a black fill by default, and no other objects have a fill. Choose the objects you wish to modify and click OK.

Now you've set the defaults however you like for the current file. If you want these defaults to apply to all new files, select **Tools | Save Settings As Default**. I can't stress enough that this will not change any files you previously created. It will only apply to *new* files. Ideally, you would set these defaults as soon as you

install a new version of CorelDRAW so that you'd have the defaults you prefer for every file you create.

In closing

Most users probably start using CorelDRAW without thinking about setting it up first. If you take a few minutes to change the defaults right after installing, you can be at your most productive immediately. Typically, it takes me 10 minutes or less to do the initial configuration, and that includes more than what space allowed in this article. Treat this as a quick checklist so you can get CorelDRAW perfected on your system. M⎮*m*

ABOUT THE AUTHOR

Foster D. Coburn III is the author of 13 books on CorelDRAW,® including the latest, CorelDRAW® X6 Unleashed. *He also writes the free Graphics Unleashed Blog and provides fonts, artwork and add-ons of interest to designers through the Graphics Unleashed website at* **www.unleash.com***. Connect with Graphics Unleashed on Facebook at* **www.facebook.com/graphicsunleashed** *and follow Foster on Twitter @fostercoburn. Email your project questions to foster@unleash.com.*

Fivestar Rubber Stamp's team, the Zaidi family (from left to right): daughter Zahra, Fozia, Syed and son Zain

On the road:

Fivestar Rubber Stamp Etc., Inc.
Anaheim, California

by David Hachmeister

On a recent trip to California, Publisher David Hachmeister visited Fivestar Rubber Stamp to learn more about this family-run business.

David Hachmeister: I appreciate that you are taking time to visit with us. Tell us more about your company, what you do and how you got started.

Syed Zaidi: I started right from scratch. A friend of mine showed me how to make stamps and how I could go into this business. I then got one small polymer machine and started this business in my two-bedroom apartment.

DH: When was this?

SZ: The end of 1994. Back then, I started with direct mail marketing, so I used to get mailing lists from different

companies, primarily from Dun & Bradstreet. There was no email or Internet, so I prepared a sales letter and started mailing it out to different companies. My primary target was big companies, those that were doing five million-plus in sales. But then, I was lucky, I got the return of 1.5 to 2 percent of the sales letters that I sent. I was not really sure that this method of marketing was going to work, but it did.

In my first year, I had total sales of $35,000, which were not bad, considering that we started from scratch, from zero. Then the following year, it doubled to $70,000. And the third year, it was close to $100,000 in sales. So this is how I grew the business. I kept doing the marketing—it was a very effective method. I also used to call the local companies—cold-calling. That was it.

DH: Just grit and hard work, and getting out in front of people.

SZ: Yes. Initially, it was very hard to set up the pricing. Back then, there was no catalogue so I had to make a photocopy of different stamps. Then I set up a little flyer just to show what we were doing, how we were doing it and outlining our services. I also used to go door-to-door.

DH: And the name of your company back then was Fivestar?

SZ: Yes, Fivestar Rubber Stamp. Initially, it was a sole proprietorship, and then we went into the partnership. In 2002, we started to go for S-corporation. Then it became a corporation, Fivestar Rubber Stamp Etc., Inc.

DH: You purchased the company that was here on these premises?

SZ: There was an opportunity. The owner of Worthen Stamp and Seal decided to sell the business, so I purchased this company. I used to be operating from my home in Downey, but after acquiring Worthen Stamp and Seal, I decided to go out of the house and amalgamated the newly acquired business into Fivestar Rubber Stamp Etc., Inc. in the city of Mickey Mouse, i.e., Anaheim.

DH: And how long have you been at this location?

SZ: Since 2007.

DH: What type of stamps do you sell?

SZ: Actually, I sell all kinds. Self-inking, non-self-inking like traditional hand stamps, pre-inked stamps, inspection stamps—basically every single type of stamp that exists. We also manufacture trophies, awards, plaques, medals, name plates, embossing seals and indoor signs.

DH: Do you make your own pre-inks?

SZ: Yes, I make my own pre-ink using the Cosco and Millennium pre-ink stamps. I used to make the pre-ink stamps on my laser with a laser foam—engraved on the laser and then soaked into ink—but that was a bit of a messier method. Since the flash was much easier and less messy, I switched all of my pre-inked stamps to the flash stamp.

Owner Syed Zaidi started in the stamp business in 1994.

Zain handles production and plans the company's marketing efforts with his sister Zahra.

DH: Do you use natural rubber almost exclusively?

SZ: Yes. I have a Trotec Speedy 300 laser. I purchased it in 2011, and it's the best machine money can buy. I used to have a Universal laser that I bought back in 2000, which was great for those years. Actually in 2000, I got a very big order of 1,100 hand stamps which generated a net profit of over $25,000. My wife wanted me to buy a new family van, but I believe in reinvesting in the business. I know I made the right decision by buying a 50 watt Universal laser back in 2000.

DH: Do you have a typical customer?

SZ: My typical customers are manufacturing companies, cities, school districts, car dealerships and healthcare companies like hospitals and medical centers.

DH: What do you think are some of the biggest challenges facing stamp manufacturers?

SZ: The biggest challenge is marketing the product. The main thing is to get the customer's confidence. This product is something that everybody is using, but the thing is, how do you get your foot in the door?

DH: Do you literally go out and make sales calls still?

SZ: No, not really. It's been a long time since I have been to any of the businesses for solicitation.

DH: Do you use direct mail at all?

SZ: I tried, but I think the trend has changed now, and there was almost no response.

DH: Yes, we've seen that as well. Direct mail is very difficult.

SZ: Yes, very difficult.

DH: Is it mostly through the Internet now? I notice you have a nice website.

SZ: Yes. But on the website, it's also very hard and very challenging. It's not like you have a website and you're waiting for the customer to get in there. You have to have a solid Web marketing plan. And we are really trying hard to get something which makes sense.

DH: Has Google Ad Words worked out for you especially well?

SZ: Yes, it did, but Google Ad Words is very technical. It's not like you just go to it and then set up your things, because you have to know a lot before Google Ad Words really starts working for you. My daughter is currently working with someone who knows Google Ad Words very well.

DH: This is definitely a family business. What are the different roles that the family members have in the business?

SZ: My wife and I are the owners. My role is actually by default—responsible for everything *(laughs)*. Like when we receive the order, and then there's production—the proof copy, typesetting and designing the stamp. Also, I obviously know how to take care of accounting things like invoicing,

In 2011, Syed enhanced the company's production capabilities with the purchase of a new laser.

Owner Fozia Zaidi manages the company's accounting and order fulfillment.

Son Ali also helps out at Fivestar.

billing and everything else. I know everything in here. But my primary role is production. Also receiving the phone calls and filtering their specific needs, because it's a custom-made thing. Different customers have different specifications, and I make sure those are being fulfilled. I also take care of emails to make sure that every single customer has been helped.

My wife mostly does the accounting work for the company, but she also helps in production. After we make the stamps, she will make sure the orders are fulfilled accordingly. She takes care of shipping labels and packing things. My sons and daughter also help in production, but right now, they are specifically assigned to marketing so they can help us grow the business. They are working on setting up a marketing plan that really is going to work, especially utilizing both traditional marketing and Internet marketing. It could be anything from making a sales call to social media and Web marketing, and looking into how we can improve the functionality of our website.

DH: That's always an issue. There are always bugs that you have to work out. Getting back to the accounting software, do you use QuickBooks?

SZ: Yes, videos and QuickBooks. This is very helpful and very powerful.

DH: How are you marketing your other product lines, such as trophies and awards?

SZ: In reality, we are not marketing these products effectively enough to increase the sale. We are just letting our existing customers know that we have added these products.

DH: Are you thinking of diversifying into other products and services?

SZ: Not at this time.

DH: What has been the best business advice you have received along the way?

SZ: The best business advice I have received was to always keep machinery and technology up-to-date to improve efficiency and productivity. There can always be a simpler way to do something and achieve the same end goal.

DH: What has been the key to success in your business?

SZ: Honest advice to customers in fulfilling their marking product needs, which will save them money.

DH: Thank you for your time, Syed! MI*m*

Fivestar Rubber Stamp Etc., Inc.
1422 S. Allec Street
Suite D
Anaheim, CA 92805
800-753-7827
Fax: 714-774-1194
Email: **quality@fivestarstamp.com**
Website: **www.fivestarstamp.com**

Company profile:

Taiyotomah Co., Ltd.

Established in 1996, Taiyotomah Co., Ltd. has found success through the development of innovative alternatives.

In March 1996, Mr. Matsushita established Taiyotomah Co., Ltd. Prior to that, he had been an experienced sales manager and factory manager for a Japanese stamp manufacturer, Sanby Company. He has been involved in the stamp industry for 47 years—from the age of 18 to 65—so his experience and knowledge about stamp manufacturing has supported his business.

In 1997, after the company's founding, he invented a machine to make pre-inked stamps by a thermal printer and by a flash system. He also introduced a pre-inked stamp, TAIYO SUN stamper, and began selling not only in Japan, but overseas as well. In particular, several hundred units of the production machine with a thermal printer were sold in India, and it attracted great attention as a new stamp making machine.

In 1997, he introduced his flash system at the Chinese stamp exhibition in Shanghai, China. As a result, the material for the flash system has received the official seal certification from the Ministry of Public Security of the People's Republic of China. Even now, it accounts for more than a 60 percent share in the Chinese stamp market as TAIYO pigment ink. In the same way, large quantities are exported to India and Europe.

In 1998, he established the factory for making pre-inked stamps in Yangzhou, China. The company also has an office for building relationships with customers in Beijing, China.

Taiyotomah Co., Ltd. has succeeded in developing alternative materials to natural rubber. They are the polyethylene pre-inked stamp sheet and the elastomer rubber sheet for laser process. There are no harmful effects and they can be disposed of in plastic trash. Also, they are lighter than natural rubber and easily processed. Taiyotomah Co., Ltd. will start to sell them on the Internet to customers worldwide. Visit the company's shopping website at **http://www.taiyotomah.co.jp/** Available quantities start at one sheet.

If you are interested in the product and would like a free sample, contact **info@taiyotomah.com**. For more details, please see the following product descriptions:

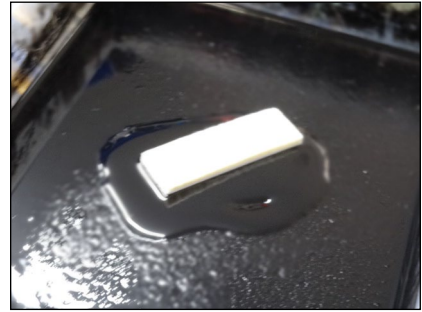# Polyethylene pre-ink stamp sheet for laser process

Process:
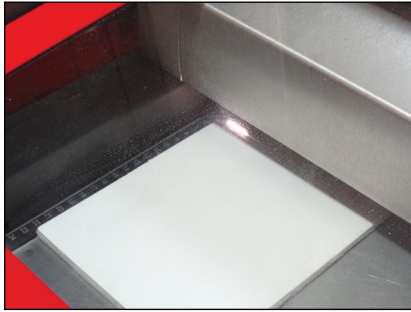
Set the PE pre-ink stamp sheet into a laser. (Tested with a Universal laser, output 65 and speed setting 35).
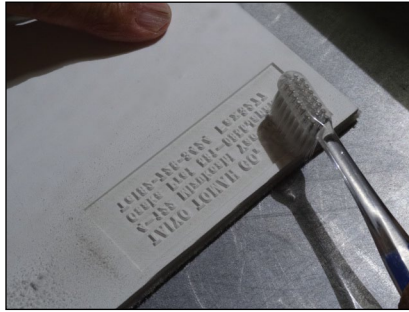
Clean with a toothbrush.

Soak the surface into the ink.

Place on paper to remove the extra ink.

Set into a holder.

Ready to stamp.

Features:

- Made of the polyethylene resin rubber, which is engraved by the laser
- Patented in United States, China and Japan
- Acceptable for all kinds of ink, such as dye ink, pigment and quick-drying ink
- The surface is glossy and smooth because of its small particle size.
- Superior ink absorbability
- Easier to clean and has higher ink absorption than silicone rubber

Specifications:

- Specification: 155mm x 215mm, thickness 2.8mm ± 0.1mm
- Color: White

Ink impregnation seed:

With our pigment ink, at a temperature of 45 degrees Celsius (113°F), it takes about 7–10 minutes for the ink to be absorbed. In the case of silicone rubber, it takes 15–20 minutes.

Processing example with 25 watt Universal laser machine:

- Output 70 and processing speed setting at 25—0.9mm deep can be curved
- Output 100 and processing speed setting at 35—can be engraved 0.8mm deep, with greater than font size 8
- The powder dust will not become black like silicone. Clean with a soft brush.
- It can also be cleaned with a vacuum cleaner, but please note that if the suction is too strong, it can cause problems.
- You can see the step-by-step operation with Universal Laser machine on YouTube.

Important to note:

Because it is thermoplastic resin, when the speed of output rise is set to slow, the rubber may melt. Please be sure to monitor it.

Elastomer rubber sheet for laser process

Process:
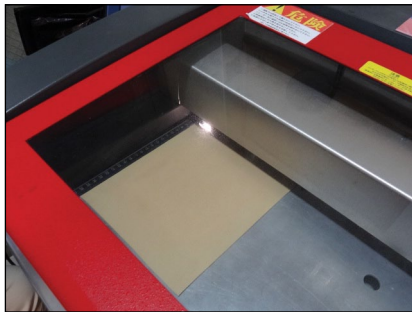
Set the elastomer rubber sheet into a laser. (Tested with a Universal laser, output 100 and speed setting 18).

Clean and wash with soap.

Rinse with water.

Set into a holder.

Ready to stamp.

Features:

- Made of elastomer, but not natural rubber
- No rubber odor as with natural rubber
- Cinder quantity is 1/3–1/4 of the natural rubber material
- No sulfur or nitrogen like normal rubber, so that it can be disposed of as plastic in household garbage
- Strong against solvent type ink, including quick-drying ink
- When it is soaked in toluene and kerosene, it will expand, but if the solvent dries up, it will return to the original state.
- It will not melt by erosion like natural rubber or synthetic rubber.
- Good compatibility with ink and can be well-stamped clear

Specifications:

- Specification: 210mm x 297mm, thickness 2.5mm ± 0.1mm
- Color: Ivory Ml*m*

Article provided by Taiyotomah Co., Ltd.

Taiyotomah Co., Ltd.
Email: info@taiyotomah.com
Web: www.taiyotomah.co.jp
For more information, visit: **http://www.youtube.com/watch?v=d00FZkjK8H0**.

Johnson Plastics acquires Zak Plastics of Stoughton, Massachusetts

JOHNSON PLASTICS

Your Blue Chip Distributorship

Johnson Plastics announces the purchase of Zak Plastics of Stoughton, Massachusetts. The sale was completed on October 27. Orders placed with Zak Plastics from that date forward will be fulfilled by Johnson Plastics. Zak customers will be served by JP's new branch in Albany, New York, which opened on October 1 and is ready to meet their needs for quality engraving products and prompt delivery.

"We are happy to welcome Zak's customer base to Johnson Plastics," says Mike Johnson, JP President. "Ken Zak is a respected businessman who has served his customers well for over 20 years. We trust they will find Johnson Plastics to be just as committed to serving their needs in the future."

Johnson Plastics has been contacting Zak Plastics customers in order to help make the transition as smooth and easy as possible. Anyone who has questions should contact JP Customer Service at 1-800-869-7800.

Johnson Plastics is a leading distributor of materials and supplies for the engraving and sublimation industries, with nine strategically-located offices throughout the United States.

For information about their products and services, visit johnsonplastics.com.

Stamp Shop Web™ is safe from the new POODLE Attack!

Connectweb Technologies, Inc. has upgraded all servers to eliminate the security hole exploited by the POODLE Attack via SSL degradation.

On another security note: The transition from SHA-1 to SHA-2 is coming soon. SHA-1 encryption is being phased out by January 2016. On November 7, 2014, Google Chrome will stop displaying the security indicators, such as the green padlock and/or green address bar, for any certificates using the now outdated SHA-1 algorithm. As Connectweb Technologies, Inc. renews SSL certificates on websites, they will be renewing with SHA-2 encryption. *Please contact Connectweb for more information or questions at 800-556-9932.*

Value Piano Finish Plaques from JDS

JDS Industries, Inc. announces the best new product since Piano Finish Plaques: VALUE Piano Finish Plaques! This new line from JDS delivers all of the beauty and quality that the industry has come to love in the Piano Finish items, but at a low, low price point. The new lower price is achieved with an mdf core that is surrounded by the same gorgeous high-gloss appearance. The new plaques are available in black and rosewood finishes; they have a black velvet backing and can be laser engraved and color-filled. JDS stocks sizes from 6 x 8 inches to 12 x 15 inches in all 14 nationwide warehouses. With 14 fully stocked warehouses, JDS reaches over 82 percent of the USA in one day and over 99 percent in two days via ground shipping!

To get showroom samples or for more information, contact JDS Industries today by phone at 800-843-8853; Fax: 605-339-1467; Email: sales@jdsindustries.com; Web: www.jdsindustries.com.

VirtualMerchant processor added to Stamp Shop Web™

The folks at Connectweb Technologies, Inc. have done it again! They are pleased to announce that Stamp Shop Web™ is now compatible with VirtualMerchant.

If you are not currently accepting automatic charges on your Stamp Shop Web™ site, contact Connectweb for more information at 800-556-9932 or visit www.StampShopWeb.com to explore the live demo site. MIm
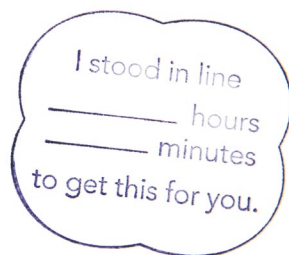
INDUSTRY INDICATOR
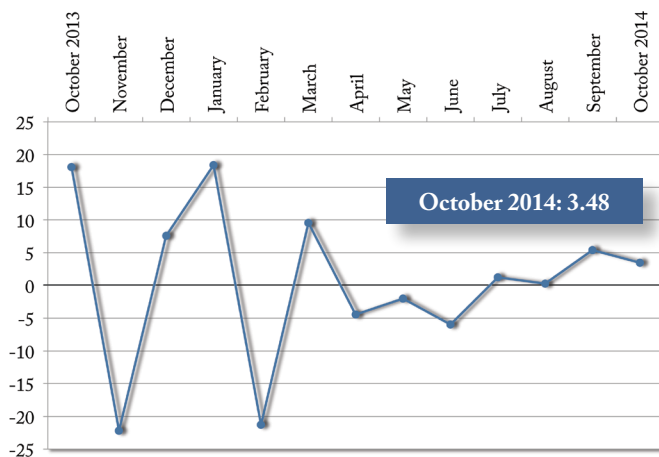
by David Hachmeister

Trick or treat?

Well, that all depends on how you look at it. By Halloween, stamps were up from September by 3.48 percent, but they fell 16.66 percent, compared with last October. Other products managed a skimpy—but positive—gain of 1.96 percent.

Please note that we would like to increase our sample size! The accuracy of these figures would improve greatly if you could help us. Please contact me (**David@markingdevices.com**) or Anne (**Anne@markingdevices.com**) for details. You might be the lucky winner of $200 in cash! M*m*

Stamps only

Monthly Sales—Gain/Loss Percentage

October 2014: 3.48

**Gain/Loss Sales Percentage
compared to same month in previous year**

October 2014: –16.66%
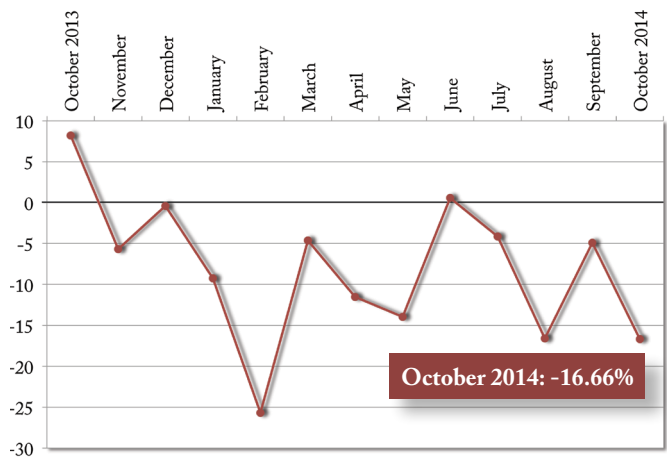
**Percent of Annual Sales by Month
(illustrating seasonality)**

October 2014: 8.01%
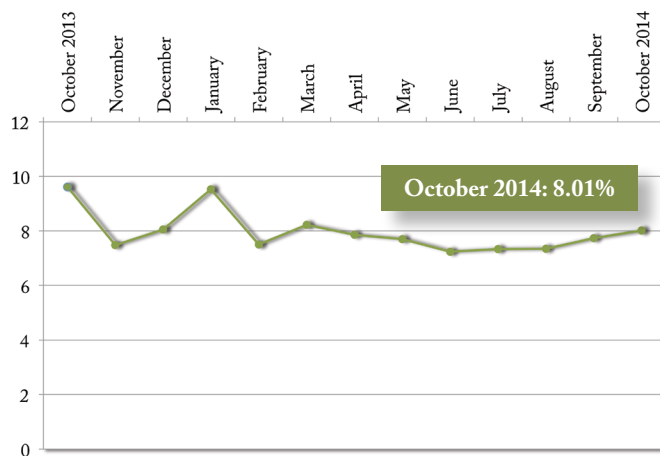
Other products

**Gain/Loss Sales Percentage
compared to same month in previous year**

October 2014: 1.96%
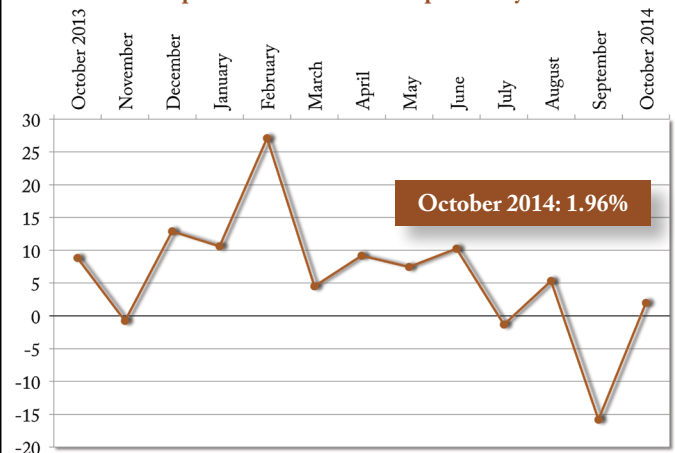
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INDUSTRY IMPRESSIONS

by David Hachmeister

Sunny on the inside

It is almost 70 degrees and sunny outside as I start to write this, but it is also time to write my final editorial for the year. It is a time to take stock and run a personal inventory.

I am amazed at the number of people who fail to see the many blessings that have come their way. I am even more amazed at the number who don't even bother to look.

My office has been blessed by the presence of some truly wonderful people. Each one contributes to making it a pleasure to come in each day.

Many of you know Anne Shadis from the trade shows and contacts regarding editorial content for the magazine. That bright and cheerful countenance you see at the shows is the same one I see every day. Always positive and constructive, she has helped make the difficult times our publication and industry face bearable. She also is great at retooling my editorials into English and making me rethink some of my goofier ideas.

Patricia LaCroix, the creative force responsible for the look of our magazines and website, is of a very similar mind. She gives fresh perspectives and designs to what might otherwise have been a dreary, industrial-looking publication. She has done such a phenomenal job designing the magazine and managing the production. Recently, she has completed her work under very trying personal circumstances.

I especially appreciate her dedication, competence and positive demeanor. Again, she is one of those people who is just nice to be around.

Our newest staff member is Natasha Georgescu. She also works for my other company, Care and Comfort at Home for Seniors and Veterans. I need somebody bright, energetic and organized to keep things from sliding by. Natasha does that so very well. I think we'll be hearing more from her through our growing social media presence.

So no matter how gray and cold it may be today as I finish this, it is still sunny in here. Yes, I thank them personally, but a little thanks in front of others is even nicer. I think we all would like a little acknowledgment that extends beyond the walls of our offices. This is a great place and time for me to do it!

I am writing this as a gentle nudge to those of you who haven't acknowledged the special people at your company to go and do likewise. Just give a sincere and appropriate thanks. Those you thank will feel better, and you will feel better.

I look forward to next year! **MI***m*

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*P.S. Don't forget your favorite charities! If you are holding back due to uncertainty about how your donation will be spent, visit **www.charitynavigator.org** for ratings of many of the top charities. It beats getting or giving another unneeded oddball gift!*

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Correction

An article in the November issue, "Expanding Your Business — Seals," previously appeared in the July 2014 issue of *A&E* magazine. *A&E* is the owner of the content copyright.

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