

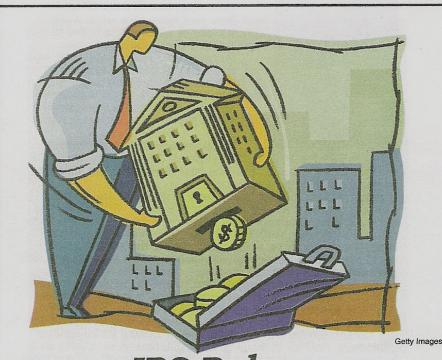
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IRS Rules: Commercial Property Owners Rejoice



by Steve Martino & Chris Dwyer

In the current atmosphere of a weak dollar, high oil prices, and a marked increase in foreclosure rates, commercial property owners have found an unlikely ally in the IRS. The recent tax code changes now make it much easier to claim more deductions from your commercial property and therefore get more money back from the US government at tax time.

Under these new rules, a wide range of what the IRS calls "building improvements" can now be reclassified and claimed as depreciation assets (now termed personal property or land improvements). This reclassification of property for tax incentives is called Cost Segregation.

Cost Segregation is not new, but a recent ruling by the IRS makes it easier to substantially increase the amount of tax dollars property owners can save.

In the past, you could make a straight-line deduction for depreciable assets in the following manner: add up what you can claim and divide that figure by 39 (years). This is how you knew how much to claim in one year's taxes.

Example 1: Traditional straight-line depreciation method Property was purchased for \$1,000,000. 15% of the building's

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Business Bonus

Even Introverts Can Present Effectively

by Frank Felsburg

Is communication a challenge for you? Does your heart race when you give presentations or when you're asked to "say

a few words"? If so, you're not alone.
Growing up, I was painfully shy. Now I enjoy speaking in front of hundreds of people at a time. That transition didn't happen overnight. It took work. But it was worth it.
Here are a few things I've learned in

my quest to improve my communication

1. Speak up. My first recommendation is to join Toastmasters International. I've been a member for 15 years and it's far and away the best communication improve ment investment I've ever made.

In fact, I often think of it as a support group for shy people. Although that isn't its purpose, it's a safe haven. Toastmasters is the leading movement devoted to making effective oral communication a worldwide reality. The organization comprises an enormous number of clubs, which meet all over the world. So you could even attend a meeting while you're on vacation! Some clubs meet over meals while others do not. Some meet during the day, others at night. Corporate clubs and community clubs are available. Each has its own unique personality. If you visit a club and

able. Each has its own unique personality. If you visit a club and don't like it, I suggest you try another one.

2. Act out. The second thing I recommend is to do a bit of acting. Community theater groups are often looking for all kinds of characters. Real life is made up of all different types of folks so it behooves whoever is putting on a show to cast various body types as well as a mix of personalities to reflect this reality. I recommend acting to help you develop a bit of stage presence. You'll also learn to use your voice more effectively. to use your voice more effectively.

3. Visualize. If you have any type of anxiety before presenting to a group, relax, it's normal. Of course you're nervous, because your a group, relax, It's normal. Of course you to filtervous, because your emotions are heavily invested in your performance. Try visualizing. No, I'm not going to recommend that you picture the audience naked. Instead, I encourage you to envision yourself presenting flawlessly while enjoying the experience. A lot of presenters, because they're nervous, just want to get the talk or presentation over with. If that's you, do something different. Imagine yourself having fun.

I've heard this visualization exercise, called mediation, comes from the Far East. Athletes use it. People often get a case of the "shakes" because of the flight or fight syndrome. That's when your body releases too much adrenaline, which causes blood to rush from your internal organs into the muscles. This extra work causes your heart to beat rapidly, requiring more oxygen, so you have more trouble breathing properly. This sudden change in body chemistry causes your muscles to tense and shake. It helps to realize you're not staring down an animal that plans to make us their next meal. So relax.

4. Do it! As the sneaker ad says, "Just Do It!" Ralph Waldo Emerson said "Do the thing you fear and the death of fear is cer-

5. The readiness is all. Of course, none of these suggestions will replace preparation. Louis Pasteur had it right when he said "Chance favors the prepared mind."

I guarantee that by applying these five steps, you'll be a more dynamic presenter. One of my favorite sayings about speaking was coined by FDR, when he said "Be sincere. Be brief. Be seated." Andrew Carnegie expressed it another way, "If you don't strike oil. in the first few minutes, stop boring."

Frank Felsburg teaches communication skills for Cogent Training & Consulting in Narberth, PA (www.cogenttraining.com). He can be reached at 610-938-2616 or via email at frank@cogenttraining.com.

Corporate gifts can be a powerful tool in creating lasting impressions and keeping customer loyalty. You are telling the client you value their business

To help make gift giving a little easier, here are a few things to keep in mind:

Start early. The question of

when to send your holiday gifts has several different answers- with no true "correct" answer: as early as Thanksgiving to after the holiday season to welcome in the New Year. Regardless of when your gifts are sent, it is the gesture that counts.

Stick to your budget. Create a list of your gift recipients, and what you wish to spend on each. Make sure that you check with corporate guidelines to observe them when necessary. Keep in mind that business gifts, depending on your type of business, can be partially tax deductible- check with your accountant for further information.

Consider your gift recipient. Look at what is appropriate for each person. Focusing on a person's areas of interest shows attention to detail. Gift cards and charitable donations are a nice way to recognize another. When one is unfamiliar with an indi vidual a nice candy tray combining both sweet and healthy snacks, or a compilation of tea and coffee items, are always a

Presentation is key. Make your gift eye catching and memorable with decorative touches. Think outside the box to make your gift unique by using your company colors or logo.

Amy M.B. McKenna is owner and designer of A to Z Gifts Plus Experts in the gift giving industry - One Stop Shopping 1300 Industrial Blvd, Southampton, PA 18966. Visit their website at www.AtoZGiftsPlus.com, or call 215 355 2552 / 866-699 GIFT. Southampton, PA 18966. By appointments.

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