



ATLANTIC MACHINERY ASSOCIATES

# NEWSLETTER

FOR THE METAL FABRICATING INDUSTRY

INTRODUCING THE NEW



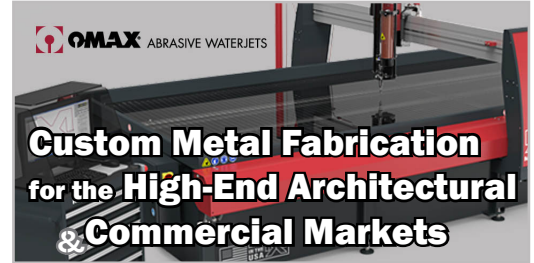
**OMAX** ABRASIVE WATERJETS

DEALER IN NEW ENGLAND



ATLANTIC MACHINERY ASSOCIATES

MACHINERY • TOOLING  
PARTS • TROUBLESHOOTING • SERVICE



It is sometimes said - those who adapt, thrive. While the state of the world is not what we planned for, we hope this newsletter finds you, your team, and your family healthy and making the best of your situation.

Atlantic Machinery is open for business and ready to help. We are here for machine discussions, demos (both online and in-person); as well as parts and service.

We are all fortunate that the manufacturing industry is resilient. Manufacturers in the Northeast are working long hours on skeleton crews, keeping machines running and using creativity to overcome obstacles met. In conversations, we have heard our customers overcoming road blocks and continuing to push forward - all true reflections of American Manufacturing. These are trying times - but there is a sense of pride for our industry that seems to shine through. Continue to push forward - there is a light at the end of this tunnel.

In line with pushing forward and reflecting true American manufacturing, the AMA team is excited to announce our partnership with OMAX Abrasive Waterjets - something we have been planning for a few months. OMAX is the largest supplier of standard abrasive waterjet systems in the world; and leads the industry in table size, drive systems, software, pump efficiency, flexibility and customization.

We are excited to offer you this outstanding technology, and quick/local service and support at a value to fit everyone's needs. You will find content and machine model links throughout this newsletter. We hope you will consider adding these American-made machines to your shop.

Be safe.

*- The team at AMA*

Ever wonder what inspires the younger generation of manufacturers these days? A young entrepreneur equipped with a MAXIEM® 1530 JetCutting Center is taking New York City by storm with his custom metal fabrication service and fearless drive to pursue high-end, metropolitan, interior design projects.

Yotam Kehati, the founder of [Trend Manufacturing, Inc.](#), opted out of Boston University's mechanical engineering program at age 20, realizing his success in the interior design industry meant spending all of his time building his own fabrication business. While it was hard to leave his academic achievement behind, he found the decision to leave school extremely necessary.



CHANDELIER BUILT USING MAXIEM WATERJET

"It was time for me to move on and get serious about what I truly love – expressing myself through manufacturing on my own terms," Kehati said.

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# The CARES Act: An Opportunity to Bounce Back Stronger Than Ever



*How revisions to NOLCB  
open up an opportunity to  
invest in machinery in 2020*

The Coronavirus Aid, Relief, and Economic Security (CARES) Act contains provisions to the US law as a result of COVID19. You have most likely read about, or directly interacted with, parts of the new laws involving insurance coverage, unemployment, and adjustments for loans, taxes and grants. Additionally, the CARES Act includes support for the global COVID19 response, paid sick leave, nutrition assistance and other programs and efforts.

For S-Corps, C-Corps and LLC's there is one edit to the federal tax laws which you may find interesting. **Net Operating Loss Carryback (NOLCB)** is a standing law that gives the ability for companies to **deduct their current year tax losses against income from a prior tax year.**

## **A BASIC EXAMPLE UTILIZING NOLCB:**

A farming business has two profitable years which result in large federal tax payments. Then a drought causes the reporting of a loss. In order to smooth the tax burden during hard times, the loss carryback provision allows for the losses incurred in the third year to carryback to the first and second years.

With a goal of improving businesses' cash flow, the CARES Act revises the NOLCB tax law in two key ways:

- Provides for the carryback of losses after December 31, 2017 to each of the five taxable years preceding 2020.
- Suspends the NOLCB limit of 80 percent of taxable income. This means that companies may deduct to eliminate all (100%) of their taxable income in a given year. In the past, a company could not exceed 80 percent.

Through NOLCB, tax payments from up to five years ago can be refunded due to a loss of profit reported in the current year. While it is imperative that you discuss NOLCB with your Tax Advisor or CPA, there is definitely an opportunity here for companies who are looking to purchase large machines in 2020 and:

- Are an S-Corp, C-Corp or LLC
- Have reported profits on their taxes going back as far as 5 business years (so forget anything prior to 2015)
- Are in a position to "weather the storm" of 2020

## **AN EXAMPLE...**

...closer to your manufacturing company may shed light on this new tax concept that not only corporate decision makers, but CPAs and Tax Advisors are studying.

- Your company is on track for report a net income of \$300,000. in 2020.
- You are considering the purchase of a \$1,000,000. machine.
- In your 2020 tax return you are allowed a \$1,000,000. depreciation deduction which puts your company in a tax loss of \$700,000.
- The Act allows this loss to be carried back and applied to your taxable income for up to five years. So, starting in 2015 and moving forward.
- The 2015 taxable income is reduced by \$700,000., creating a tax refund of \$245,000. if the company fell in the 2015 federal corporate tax rate of 35%. If the loss is not fully absorbed by 2015 income, we pull from the 2016 and then 2017 returns until the loss is fully absorbed.

## **SO, WHAT?**

As in the past, companies have the option to finance the purchase of a machine. With a plan in place to make only a few payments in 2020, a company would receive 100% depreciation on the new machine when filing their 2020 federal tax returns. The loss would carry back to previously profitable years when the federal tax rates were higher than they are now. For a C-Corp, we are looking at tax rate differentials of 21% for 2020 versus 35% in 2015. A company would receive a larger refund from the government, in US Corporate Tax Dollars, creating cash flow while investing in their own growth.

**If your strategic planning this past January included new technology and machinery, it is worth having a conversation with your Tax Advisor or CPA. While it might be against your business instincts during this downturn, for many manufacturers the NOLCB revisions to the tax law may create an opportunity to bounce back stronger than ever.** Don't hesitate to reach out to the AMA Team with questions – we are here to help and support you in any way that we can.





...CONTINUED FROM PAGE 1...

An early entry into the work force paid off as he immediately won projects from niche market interior design firms, such as Mark Dizon and Josh Held. "Architects and designers from boutique firms are always enthusiastic to work with me because I am excited by the challenge of finding a balance between form and function," he said.

When researching equipment for his shop, Kehati quickly realized waterjet technology capabilities were limitless for the custom fabrication industry. To bring his clients' intricate designs into fruition, he chose abrasive waterjet technology as his main cutting tool, taking on an influx of architectural projects such as: decorative metal structures, display mounting fixtures, light boxes made out of galvanized tubing, and floor inlays cut from porcelain or brass.



ANNABEL BAR -  
CREATED USING OMAX WATERJET

**"Our MAXIEM has transformed our creativity in manufacturing, and surpassed traditional machining and hand-crafting techniques," Kehati said. "The waterjet allows Trend to offer quick solutions to difficult design and manufacturing dilemmas."**

Within a New York minute, a design dilemma presented itself to the young entrepreneur as soon as he installed the MAXIEM 1530 in his shop. He was asked to produce and expedite a complex mirror lattice grid for the drop ceiling at The Darby, a sleek downtown restaurant catering to celebrities and New York's dining elite. With the waterjet, he was able to cut 90 pre-polished 4 foot x 8 foot mirror aluminum sheets that were 1/8th of an inch thick. Kehati said the complex grid comprised of several hundred uniquely shaped pieces that were cut on the MAXIEM. After the pieces were installed with 3,000 fasteners, the mirror aluminum grid elegantly hung from the ceiling and contoured the side of the walls.

Only the MAXIEM jet cutting machine gave Trend the advantage to meet the metalwork installation deadline just days before the restaurant's grand opening, he said. The abrasive waterjet's cutting repeatability and capability to import a RhinoCAD® file into Intelli-MAX® control software allowed him to easily produce the appropriate hole patterns he desired for the critical fasteners. Afterwards, he was able to roll form and hand craft the corner pieces to produce the curvature effect.

The Big Apple's hospitality industry certainly has an appetite for Trend Manufacturing's customized fabrication work. Prototypes are often requested by upscale retail stores, hotels, or entertainment club clients who want one-of-a-kind furniture productions; decorative bar tables and shelving; unique lighting structures; or stylish wall construction. Depending on the scale of the project, Kehati can promptly create samples with his MAXIEM JetCutting Center with the simple adjustment of a tool offset or material cutting specification in Intelli-MAX.



250 WEST STREET CONDOS - DESIGNS BY TREND MFG

**"The MAXIEM has not only allowed me to stay competitive in my business, but it has provided me with a platform to outperform," he said. "From single parts to production runs, the cutting quality never wavers, and many new designs have means to come to life."**

## OMAX® ABRASIVE WATERJETS

No matter your application, OMAX offers a full range of waterjets in 16 standard table sizes, with over 40 size possibilities/ combinations:



Click to keep reading about OMAX Waterjets:



- Maximum capability with the widest accessory compatibility
- Includes the EnduroMAX pump: most advanced, robust, high-pressure waterjet pump in the industry
- Beds ranging from 2'5" x 2'2" to 46'8" x 13'4"
- 5 or 6 axis cutting head



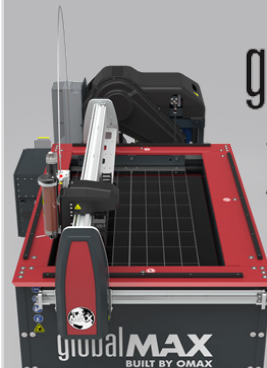
## MAXIEM

CONFIGURED FOR YOUR BUSINESS  
WITH BROAD ACCESSORY COMPATIBILITY

- Fastest cutting speeds and best precision compared to any competitive abrasive waterjet in the industry
- 7 standard model options
- Beds ranging from 2'7" x 2'6" to 20'6" x 10'2"
- Highly efficient, industry-proven direct drive pumps available up to 40 hp with operating efficiencies up to 85%

## global MAX BUILT BY OMAX

VALUE ABRASIVE WATERJET  
WITH ESSENTIAL  
ACCESSORY COMPATIBILITY.



- 3 standard model options
- Beds ranging from 2'7" x 5'0" to 13'3" x 6'8"
- 3 Axis, Motorized-Z Cutting Head

Exclusive Deal!

Ends Sunday, May 15, 2020

1 Year of Free Consumables and Services

Purchase any OMAX or MAXIEM abrasive waterjet by May 15th and receive 1-year worth of consumables and 1 year of OMAX Service.

**NEW**



**Accurpress**

**ACCELL U MODELS GET AN UPGRADE**

There isn't much to complain about when looking at Accurpress Accell U press brakes - these machines were designed to handle any forming challenge or production run with ease. The team at FMA is excited to announce the line has grown! Accell U's now offer:

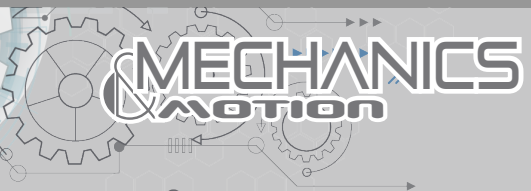
- Increased tonnage achievable on all Accell U press brakes (75 - 500 ton)
- 90ton U-models with bed lengths: 6, 8 and 10ft
- 140ton U-models with bed lengths: 6, 8, 10, 12 and 14ft

Click to the right to review these machines in detail. You are sure to be impressed with their full range of **STANDARD FEATURES:**

- Vision or ETS3000 control with backgauge options:
  - Premium CNC Gauging: X and R axis
  - Elite CNC Gauging: X1/X2, R1/R2, Y1/Y2 axis
  - Supreme CNC Gauging: X1/X2, R1/R2, Y1/Y2 axis
  - Titan CNC Gauging: X1/X2, R1/R2, Y1/Y2 axis
- Accurcrown 3.5" CNC crowning die colder
- Wila American style hydraulic ram clamping
- 4-Point Roller Ways
- Bed machined for front support fixtures
- COMP feature with Vision Control option: material thickness, teach crown and pressure compensation
- Double-speed forming pressure hydraulic package
- Increased stroke length and throat depth
- Oil cooling and A/C units

Review Machine Specs

MACHINERY SERVICE TIPS & TRICKS



## 5 Point Ironworker Maintenance Check-Up

Brought to you by the team at



We know your Piranha Ironworker is a fundamental element of your metal fabrication shop. This basic, five-point check system done on a regular basis will increase productivity, reduce downtime, and keep your Ironworker running forever.

### #1. Blade Edge Quality

A good condition blade edge is a must in producing high-quality sheared parts. It decreases the tonnage and reduces the smearing that happens when shearing with a dull blade. A dull blade edge is rounded and often will display visible indentions. Good edge quality is indicated by a nice sharp corner that is squared off, very much like a regular knife. You can check for blade edge quality by running your finger across the edge.

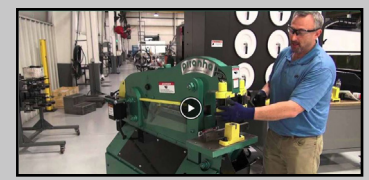
### #2. Clearances

The tighter the blade gap is on the Piranha Ironworker, the higher quality the cut will be. Check the clearances on the blade by simply shutting the machine down and slide a feeler gauge between the blades where they cross. There should be no more than 10-15 thousandths of an inch between the blades.

### #3. Urethane Blocks

The urethane stripping attachment allows you to punch through the material while ensuring that the metal does not bend or bow as the punch is removed. A good urethane stripping attachment is perfectly cylindrical with no bulging or cracks. Both punch blocks should be replaced at the same time, regardless of their condition, to insure even punching and the longevity of your punches. The shear urethane holds the material tightly while you shear. The shear urethane should be completely flat without any nicks, cuts, or cracks.

Read #4 and #5, and watch a helpful maintenance video by clicking to the right:



shears  
 press brakes  
 punch presses  
 drills  
 turret punches  
 iron workers  
 wet & dry sanders

CNC saws  
 plate rolls  
 pumps & motors  
 plasma cutters  
 water jets  
 tube benders  
 and more



# SPRING SALE

**HYDMECH**

## DM & S SERIES MODELS

Purchase any Double Miter or S Series Horizontal Pivot Saw and get:  
**YOUR FIRST OPTION FREE AND 20% OFF YOUR SECOND OPTION**

For a limited time, get big savings on your new HYD-MECH saw purchase!

OFFER EXPIRES  
**MAY 31<sup>ST</sup>, 2020**



## Used Machinery

Click on machine name on the right to read a full description, see photos & request a quote.

### **TIMESAVERS STEEL 137-1HPM SERIES 100 FINISHING MACHINE**



Immediately available in Southeastern, PA.

Click the picture for more info & to request a quote:



#### **A PERK AVAILABLE TO ALL ATLANTIC MACHINERY CUSTOMERS:**

Let AMA help you sell your used machinery.

Fill out this web form:

[atlanticmachineryassoc.com/list-a-machine/](http://atlanticmachineryassoc.com/list-a-machine/)

Your Sales Engineer will reach out to have a discussion and we will market you machine to our customer database for free!

Please note: AMA reserves the right to reject machines in poor condition.

#### Shears

AMADA SHEAR - 1/2" BY 13FT

#### Lasers/Plasma

HYPERTHERM POWERMAX 85 PLASMA TABLE

KOMATSU 5X10 PLASMA TABLE

#### Punching Machines

EUROMAC MBX-6-1250/30-2250 TURRET PUNCH

BOSCHERT COMPACT CNC PUNCH

#### Press Brakes & Folders

PACIFIC 1/4 X 10FT

ACCURPRESS HYBRID - 60TON, 4FT

TENNSMITH HB 121, 18-GAUGE HAND BRAKE

ROPER WHITNEY AUTOBRAKE FOLDING MACHINE

FASTI FM200 FOLDING MACHINE

ROPER WHITNEY ROBO FOLDING MACHINE

#### Finishing

TIMESAVERS STEEL 137-1HPM

TIMESAVERS ALUMINUM 137-1HPM

#### Cutting Machines

MESSER TITAN DELTA BEVELER

MESSER METAL MASTER III

CALYPSO WATERJET

MITSUBISHI WATER JET WITH KMT PUMP

FLOW WATER JET - 6' X 12'

#### Miscellaneous

FICEP 1001 DFB-R CNC DRILLING-SAWING LINE

WEBB ROLL

ROUND O ANGLE BENDING ROLL

PEDDINGHAUS OCEAN SINGLE SPINDLE DRILL

TRUMP CNC VERTICAL MILL

VECTRAX VERTICAL MILL

DEMO ERCOLINA SUPER BENDER SB48

LORS SPOT WELDER

#### Saws

DAKE AUTOMATIC COLD SAW

SMID 820 ALUMINUM PLATE SAW

KALAMAZOO SAW

W.F. WELLS AND SONS BAND SAW

