

MANUFACTURING MATTERS NEWSLETTER



THE MONTHLY NEWSLETTER OF MACNY, THE MANUFACTURERS ASSOCIATION | JANUARY 2026

BUILDING ON BRILLIANCE IN 2026

As we welcome 2026, MACNY does so with gratitude for the progress made over the past year and optimism for what lies ahead. Throughout 2025, we focused heavily on meaningful advancement, including strategic growth within our own organization to support member companies as they navigate the evolving landscape of manufacturing in New York. With more than a dozen new team members joining MACNY in 2025, we've been able to expand our capacity to deliver programs, advocacy, and services that meet the growing needs of the industry. Together, we made significant strides toward shaping a strong future for local manufacturing.

Talent development was a central focus throughout 2025, with continued expansion of our Registered Apprenticeship and pre-apprenticeship programs to create pathways for both students and adults into meaningful careers. That commitment to talent development was highlighted during New York State Manufacturing Month in October. Through classroom visits, facility tours, and partnerships with educators and employers, we were able to connect students to real-world manufacturing career opportunities. Manufacturing Month reinforced the importance of early exposure and hands-on learning. It was also a reminder of the power of connecting education and industry.



Community impact remained a priority as well. A highlight of this engagement was our Annual Day of Caring in August, when MACNY team members volunteered their time across the region to help support and strengthen our local community. We ended the year with that same spirit of caring. Each year, we host a charity drive at the New Year Celebration, but at the end of 2025, the Food Bank of CNY expressed an immediate need for food and essential items. After learning this, we partnered with Aryloom, Flex Hose, ICM Controls, Knowles Precision Devices, Kris-Tech Wire, Morse Manufacturing, Sapphire Recruitment, and TDO to collect donations during the holiday season. We will continue to collect donations until our New Year Celebration on January 22nd. If you're interested in donating, you can stop by MACNY, a participating member facility, or bring your donation to the New Year Celebration — where we'll be kicking off the year with our shared vision of Building Tomorrow, Together.

As we look ahead to 2026, the momentum built over the last year is clear. We're continuing the work we began — strengthening partnerships, expanding opportunity, and building on the ideas that have proven successful. We're excited to continue to support members through the opportunities and challenges that lie ahead. We look forward to the year to come and building on brilliance in our manufacturing community.

INSIDE

3

PRESIDENT'S MESSAGE

A New Era of Nuclear Power:
Powered by U.S. Investment

6

WORKFORCE DEVELOPMENT

Walking the Talk

7

PARTNERS FOR EDUCATION & BUSINESS, INC.

Where Education Meets
Opportunity



8

UPDATES IN ENERGY

Understanding What Influences
Electricity Cost

9

LEADERSHIP DEVELOPMENT

Whose Destiny Are You Pursuing?

10

THE BOTTOM LINE

IRS Provides Much-Needed
Guidance for R&D Relief Under
the OBBBA

12

UPCOMING EVENTS

Opportunities for you and
your workforce



BUILDING TOMORROW, TOGETHER

NEW YEAR CELEBRATION

THE METROPOLITAN CLUB

JAN 22ND

NBT BANK STADIUM | SYRACUSE
DOORS OPEN 4:30 PM

Secure your spot for a night of brilliance,
early bird pricing ends December 17!



PRESIDENT'S MESSAGE

Randy Wolken, President & CEO

A NEW ERA OF NUCLEAR POWER: POWERED BY U.S. INVESTMENT



2025 to 2030 will mark one of the most pivotal periods in modern nuclear energy history. After decades of uneven progress, we're seeing a renewed recognition that nuclear power is essential for meeting rising electricity demand, achieving deep decarbonization, and strengthening energy security. A new wave of construction, investment, and international collaboration is accelerating — and two countries stand out as central drivers of this moment: Canada, with Ontario leading the world's first commercial small modular reactor (SMR) build, and the U.S., whose technological and industrial capacity will be critical to scaling nuclear energy worldwide.

Recently, I was part of a small delegation of New York and Pennsylvania officials visiting the Darlington New Nuclear Project in Ontario. At the center of this transformation is a rapid rise of SMRs. Once viewed as a distant concept, SMRs are advancing from theory to construction, with the Darlington New Nuclear Project becoming the first grid-connected commercial SMR in the Western world. This milestone is more than a Canadian achievement — it's a global proof point. Ontario's leadership demonstrates that advanced nuclear can be licensed, financed, and built within practical timelines. As the project moves through construction, the world will watch its progress, cost profile, and ability to serve as a repeatable model. Its success will strengthen confidence in SMRs across the U.S., Europe, and emerging markets.

SMRs are gaining momentum because they offer shorter construction schedules, factory-based manufacturing, lower upfront capital requirements, and greater flexibility in plant size and siting. Countries that once lacked the capacity to host large reactors may now be able to deploy nuclear power for the first time. Between 2025 and 2030, the most significant questions will revolve around which SMR designs reach operation, how quickly factories scale up, and how governments streamline regulation to meet demand for clean, reliable electricity. Ontario's early lead

positions Canada as a global demonstration partner — and lays the foundation for U.S.-Canadian cooperation to accelerate deployment across North America.

A major force behind this renewed global nuclear interest is the dramatic increase in electricity demand. Advanced manufacturing, data centers, artificial intelligence, and electrification are straining grid capacity worldwide. In some regions, data-center electricity consumption may double by the end of the decade. Companies such as Amazon, Microsoft, and Google are exploring advanced nuclear partnerships to meet climate commitments while ensuring 24/7 power availability.

This is where the U.S. plays an essential role. With its vast manufacturing base, national laboratories, engineering talent, and private-sector innovation, the U.S. is positioned to become the global leader in advanced-reactor design, fuel supply, and large-scale deployment. American companies are already partnering internationally to build SMRs, export advanced fuels, and modernize nuclear supply chains. Over the next five years, U.S. leadership must ensure that Western nuclear technology stays competitive.

Financing is another decisive factor. New models, such as regulated asset base frameworks, clean-power purchase agreements, and federal loan guarantees, are unlocking billions in capital for SMR and large-reactor projects. Ontario's SMR financing structure is already being studied by U.S. utilities and policymakers looking to replicate its credibility and predictability.

Regulatory reform is also gaining momentum. Many countries are updating their licensing frameworks to support SMRs and advanced reactors. International alignment, once slow and fragmented, now appears more achievable as more nations adopt similar technologies. Faster, modernized licensing could shorten construction timelines by years.

Finally, public confidence and workforce readiness will shape nuclear's long-term success. Nations that maintain strong safety records, communicate transparently, and develop skilled labor pipelines are best positioned to expand nuclear energy at scale. Ontario's SMR project, for example, is already helping build a new generation of nuclear workers whose expertise will benefit both Canada and the U.S.

From 2025 to 2030, nuclear energy will shift from a legacy industry to a central pillar of a resilient and abundant clean energy future. Ontario's leadership in delivering the first SMR and America's essential role in global deployment will define this new era — one in which nuclear power becomes more streamlined, affordable, and widely adopted than ever before. This building momentum points to one conclusion: a new era of nuclear abundance is emerging. And at Darlington, that future felt unmistakably close.

NEW MEMBER SPOTLIGHT



ChemTreat is a leader in the water treatment industry, manufacturing chemicals for boilers, cooling towers, and wastewater applications. | chemtreat.com



CAREERS | PEOPLE | GROWTH

CPG Incorporated provides staffing solutions, specializing in connecting businesses with the right professionals to drive growth and success. | cpgincorporated.com



Community Bank is a full-service financial institution providing commercial and consumer banking. cbna.com



Meyda Lighting is a decorative lighting manufacturing and importing company with custom, hospitality, residential and contract capabilities. | meyda.com

The advertisement for Bowers Accounting Services features a background image of a robotic arm in a factory setting. The text is arranged in a clean, professional layout. At the top right is the "BOWERS" logo in a bold, blue, sans-serif font. Below it is the tagline "Empowering Businesses with Expert ACCOUNTING SERVICES" in a bold, blue, sans-serif font. A paragraph of text follows, explaining the company's value proposition. Below this are four service categories, each with a blue checkmark icon: "Client Accounting & Advisory Services", "Tax Services", "Audit & Assurance", and "10 + Niche Specialties including Manufacturing". At the bottom, there is a blue banner with the website "www.bcpllc.com", a globe icon, the phone number "315-234-1100", and a telephone icon.

BOWERS

Empowering Businesses with Expert
ACCOUNTING SERVICES

Many companies see financial service providers as only handling taxes, audits, and accounting, missing out on additional value. At Bowers, we deliver proactive, personalized service to continuously add value to our clients' businesses.

- ✓ Client Accounting & Advisory Services
- ✓ Tax Services
- ✓ Audit & Assurance
- ✓ 10 + Niche Specialties including Manufacturing

Visit Our Website www.bcpllc.com

Call Us 315-234-1100



Support the future of local workforce development through a strategic partnership with the MOST's Workforce Discovery initiative.
most.org/workforce

MOST* WORKFORCE DISCOVERY*

presented by



LIBERTY®
TABLETOP
AMERICA'S FLATWARE COMPANY
100% MADE IN THE USA

✦ Ring in the New Year with Liberty Tabletop. American-Made 18/10 stainless steel flatware that brings brilliance to every celebration!

Shop Now ➡ www.LibertyTabletop.com

Scan QR code with camera app to shop!



SALES@DUPLIONLINE.COM
DUPLIONLINE.COM

BRANDED APPAREL WITH DUPLI

Dupli offers screen printing and embroidery on promotional items and apparel, including hats, shirts, and backpacks. Perfect for businesses, charities, or events. Our extensive product offering boosts visibility and customer and employee relations.



**EMPLOYEE APPRECIATION GIFTS
 READY TO GO EMPLOYEE/CUSTOMER KITS
 ALL THE TOP APPAREL BRANDS TO CHOOSE FROM
 ONLINE STORES FOR EASY ORDERING
 BAG & TAG SERVICES
 FULFILLMENT SERVICES AT OUR 80,000 SQ FT WAREHOUSE**

WORKFORCE DEVELOPMENT

Eileen Donovan, Manager of Apprenticeship & Workforce Development

WALKING THE TALK



The start of a new year affords us a moment to reflect on the success of the previous year and forge plans for the year ahead. MACNY is celebrating its in-house Registered Apprentices, who earned their Journeyworker certifications in 2025, and continuing to build Registered Apprenticeship not only regionally but across New York State.

MACNY launched a Registered Apprenticeship Program for its team in 2024 with grant assistance from the New York Registered Apprenticeship Manufacturing Partnership (NY-RAMP) program, which emerged from the America Builds Apprenticeship federal grant. The trades currently being offered are Project Manager, Workforce Development Specialist, and Marketing Coordinator. By launching this program, MACNY has gained a deeper understanding of the challenges employers face when designing and standardizing their training and development programs, enabling us to be a more informed and effective partner.

Samantha Wessing, a Workforce Development Specialist at MACNY, recently earned her Journeyworker certification in the Workforce Development Specialist trade. She refers to her accomplishment as “walking the talk.” In her role, Samantha is currently overseeing the progress of over 60 Registered Apprentices. She viewed the in-house MACNY Registered Apprenticeship Program opportunity as one she couldn’t afford to pass up. “Having the ability to do an Apprenticeship allowed me to upskill myself professionally and relate to my job. When talking about Registered Apprenticeship, having been through a Program myself, I’m able to offer some personal insight to the apprentices.” Sam now understands the challenges of Registered Apprenticeship — keeping up with blue books and attending classes part-time while working full-time. Her apprentices have already benefited from her direct knowledge and understanding of their assignments.

Amanda Rice, Manager of Workforce Operations & Advancement at MACNY, earned her Project Manager Journeyworker certification earlier this year. She was already pursuing further education when MACNY launched its Program. With \$6,000 of SUNY Apprenticeship Funding

available to her as part of the Apprenticeship Program, Amanda recognized the value of offsetting the cost of advancing her skillset. She encourages other apprentices to “Take full advantage of the SUNY funding available to you.” She echoes Sam’s point that embracing this opportunity is something you’ll be grateful for in the future.

Colleen Blagg, Manager of Corporate Services & Workforce Development, also completed the 12-month Project Manager Apprenticeship and agrees with her team members that the opportunity to pursue a Registered Apprenticeship allowed her to add to her professional skills. She considers it to be a natural move for lifelong learners like herself. “An employer that offers programs like Registered Apprenticeship is one that truly invests in its employees,” states Colleen. “This experience has helped me develop new skills and refine existing ones.”

These Journeyworkers can serve as mentors to new apprentices that MACNY registers. In this way, MACNY is building its bench and transferring skills across the organization, or as it’s been said, “walking the talk.”

The program currently has three apprentices enrolled — Justyna Valencia in the Marketing Coordinator trade, Amy Stewart in the Project Manager trade, and Amanda Wilson in the Workforce Development Specialist trade, each the first in their respective departments to register for the program. These employees share our Journeyworkers’ sentiments regarding the opportunity to advance and to learn new, immediately applicable skills that will elevate their careers. As individuals who are interested in professional development, they welcome this chance to advance their professional and technical knowledge — without going into debt. If they follow the pathways of previous apprentices, they may look forward to utilizing any leftover apprenticeship funding to pursue a degree or add to their existing ones at any SUNY school.

We applaud the MACNY Registered Apprenticeship pioneers for taking a leap into this world. If you’re an employer who wants to explore Registered Apprenticeship to standardize your processes, offer upskilling and development opportunities to your current employees, or to add another recruitment tool to your belt, connect with us by visiting our website or sending me an email at edonovan@macny.org. Here’s to continued success and the growth of manufacturing in the year ahead.

PARTNERS FOR EDUCATION & BUSINESS, INC.

Ariel Bryant, Workforce Development Specialist,
Partners for Education & Business, Inc.

WHERE EDUCATION MEETS OPPORTUNITY



As a Workforce Development Specialist, I help connect students with meaningful, real-world learning experiences that build confidence, broaden their horizons, and prepare them for a rapidly evolving workforce. This work is especially meaningful to me as a proud graduate of the Syracuse City School District (SCSD). I once sat in the same classrooms, walked the same hallways, and faced the same questions about the future as the students I now support. Being able to return to my community in this capacity feels like a full-circle moment, one where I can help students see possibilities they may not yet see in themselves. Every site visit, mentorship connection, or hands-on activity is an opportunity to show students that they, too, can thrive in New York's growing industries.

This year, I am supporting work-based learning programming at Rome Free Academy (RFA), Norwich High School, and Corcoran High School. At RFA, I assist the Pathways in Technology Early College High School (P-TECH) program, which connects high school students with real-world learning opportunities in advanced manufacturing, IT, and cybersecurity. These experiences help students develop both technical skills and the professional confidence needed to thrive in high-demand fields. Throughout the year, industry professionals visit classrooms to lead career-coaching sessions, share their career journeys, and facilitate hands-on, project-based activities that bring classroom learning to life. Students also participate in on-site industry visits, where they can observe modern manufacturing processes, explore cutting-edge technologies, and learn directly from engineers, technicians, and subject-matter experts. These experiences strengthen students' understanding of career pathways and strengthen the link between education and industry.

At Corcoran High School, I support the Manufacturing Technology Pre-Apprenticeship Program, which provides a hands-on pathway into Registered Apprenticeships as Industrial Manufacturing Technicians. The combination of classroom instruction, technical training, career coaching, workplace visits, and internships

creates a powerful foundation for students interested in advanced manufacturing. They learn not only technical skills, but also professionalism, communication, and workplace readiness, skills that employers consistently tell us they value most. This year's career coaching sessions kicked off with a communication activity where students had to work collaboratively to build a Lego structure with little to no instructions. This activity pushed students outside their comfort zones by removing the typical step-by-step guidance they were used to and requiring them to rely on clear communication, active listening, and shared problem-solving. In the absence of detailed directions, students learned to ask clarifying questions, delegate roles, and negotiate different ideas, all while working under time constraints.

At Norwich High School, I support a cohort of students interested in future careers in manufacturing. We tour local companies, hear from industry professionals, and explore opportunities within the advanced manufacturing sector. These connections give students exposure to many different possibilities within advanced manufacturing and help dispel the myth that manufacturing is dark, dirty, and dangerous. Across all three schools, my goal remains the same: to strengthen the connection between education and industry, ensuring every student has access to the resources, relationships, and real-world experiences that help them build a future they can be proud of. Central New York is growing, and our students deserve to grow with it. I am honored to help make that possible.

If you or your organization are interested in partnering, hosting a site visit, mentoring students, or learning more about our programs, please reach out to me at abryant@macny.org.



Partners for Education & Business, Inc. (PEB) is an affiliate of MACNY. We collaborate with schools, industry partners, and community members to create career pathways by coordinating career exploration and preparation programming in the Central New York area.

UPDATES IN ENERGY

Colleen Blagg, Manager of Corporate Services & Workforce Development

UNDERSTANDING WHAT INFLUENCES ELECTRICITY COST



Electricity costs are influenced by a variety of factors, from fluctuating energy rates to a company's consumption patterns. Knowing these can help businesses make informed decisions, manage operational expenses effectively, and optimize their cost structure.

Examining Electricity Cost Components

- **Energy Supply:** The cost of energy supply, influenced by usage patterns, weather, and regulations, is the largest component of electricity costs, ranging from 35 to 70 percent. Effectively managing these costs can significantly reduce overall electricity expenses.
- **Capacity:** Capacity prices are determined by Regional Transmission Organizations (RTOs) to support grid reliability and ensure that there is enough generation to meet regional demand. In this way, businesses have reliable access to electricity, even during high-demand periods. Capacity prices are not always separated from energy supply in regions without an RTO.
- **Transmission:** Primarily composed of Network Integration Transmission Service and Transmission Enhancement costs, these cover the expenses associated with transporting electricity from generation stations to electrical substations near demand centers. These costs are determined by utility-set rates and governed by the Federal Energy Regulatory Commission. Efficient transmission systems can help reduce these costs, but overall transmission expenses are influenced by infrastructure and regulatory policies, affecting business costs.
- **Ancillaries:** Ancillaries are small administrative charges billed by the RTO to operate the grid safely and reliably. Ancillary services are essential for maintaining grid stability and reliability. Ancillary services charges are not always separated from energy supply in regions without an RTO.

- **Renewable Portfolio Standards (RPS):** Some states have RPS programs, which require load-serving entities to purchase a certain amount of renewable energy. Compliance with RPS can impact electricity costs, as suppliers may need to invest in renewable energy projects or purchase renewable energy certificates. This could lead to higher costs in the short term but may also provide long-term benefits for businesses.
- **Line Losses:** Costs included in the electricity price compensate for the energy lost over transmission and distribution lines due to heating. These losses contribute to the overall electricity costs for businesses.

Building Your Energy Purchasing Strategy

As businesses develop their energy purchasing strategies, it's essential to consider different product types, timing, and decision-making processes. The complex process can be simplified with easy-to-use tools and a customized approach.

Here are some key considerations for developing an effective energy purchasing strategy:

- **Control fluctuation in your energy price:** Various product solutions can help manage and stabilize energy costs, protecting businesses from volatile market conditions and ensuring more predictable costs.
- **Fix your rate or spread your risk:** Businesses can decide to lock in energy rates at a single point in time or spread risk by making purchases over time, balancing stability and flexibility based on risk tolerance and market conditions.
- **Make informed purchase decisions:** Businesses can make purchase decisions or leverage automated algorithms, like Constellation's MVP product, to remove guesswork and emotion from the process. These automated tools provide data-driven insights and optimize purchasing strategies for better outcomes.

Choosing the Right Supplier

In competitive markets, one size does not fit all when it comes to developing a power purchasing strategy. Companies need to consider their unique usage profile, risk tolerance, and budget goals. With the ability to choose their energy suppliers and negotiate contracts that best meet their needs, businesses have the flexibility to choose energy contracts from various pricing models, contract lengths, and services.

Evaluating these factors and their impact on utility bills can be time-consuming, costly, and challenging. You can reach out to Colleen Blagg at cblagg@macny.org for help identifying the right energy solutions to optimize your energy purchasing and reduce your costs.



Thank you to Constellation for sharing your insights.

LEADERSHIP DEVELOPMENT

David Freund, Chief Leadership Officer

WHOSE DESTINY ARE YOU PURSUING?



What will 2026 hold in store for you?

We often toss around the word destiny as if it's some mysterious force waiting just over the horizon. The dictionary defines it as *"the events that will necessarily happen to a particular person or thing in the future."*

Some hear that and shrug, believing they have little control over what happens in their lives. Others believe destiny is entirely shaped by divine providence.

As a person of faith, I believe God is absolutely at work in our future — but I also believe we're called to participate in it. Opportunities may open, but it's up to us whether we choose to walk through those doors. What we eventually become is built on the choices we make today, not someday.

So, let me ask you a heartfelt question: **Are you intentionally building your future, or just drifting along, hoping things will work out?**

Life doesn't hand us our destiny. Life is challenging. Relationships can get messy. Work can be demanding. Even the things meant to restore us — vacations, holidays, weekends — sometimes add their own stress.

Without a clear sense of purpose, it becomes easy for emotions, circumstances, or the expectations of others to steer us off our own course. But the good news is this: you're not powerless. You get to decide where your life is heading next.

If you want to live with greater intentionality and shape a destiny worth being excited about, here are some powerful practices that will help you take ownership of your days:

1. **Practice gratitude daily.** Gratitude isn't denial; it's discipline. It shifts your mindset from scarcity to abundance. Meaningful lives aren't built by perfect circumstances, but by those who choose appreciation
2. **Learn from everyone you meet.** Every person carries a story, a lesson, or a perspective that can stretch you. Be curious and ask thoughtful questions. Leaders who grow are leaders who listen.

3. **Redefine failure as progress.** Remember: FAIL = First Attempt In Learning. High achievers aren't those who never fail; they're the ones who fail forward. If you want to double your success, start by doubling your willingness to learn from your mistakes
4. **Create a vision board that excites you.** When you can visualize your future, you begin to move toward it with clarity. Pictures, words, goals, quotes...whatever stirs your imagination. A clear vision fuels daily steps.
5. **Evaluate your inner circle.** Who is shaping your thinking? Who influences your mood, your effort, your hope? Surround yourself with people who challenge, support, and inspire you. Relationships either accelerate your destiny or drain it.
6. **Share what you're learning.** Teaching others is one of the fastest ways to solidify your own growth. When you pass along wisdom, you're not just helping others — you're deepening your own understanding. Shared learning becomes lived learning.
7. **Build daily habits that match the future you want.** Destiny isn't built in dramatic moments — it's formed through everyday decisions. Your habits are the quiet architects of your future. Read. Reflect. Rest. Move your body. Guard your mindset. Small steps compound into a significant transformation.

Success can be found at the intersection of preparation and opportunity.

Every day is a fresh opportunity to prepare for what's ahead. Whether 2026 becomes a breakthrough year or simply another year depends largely on the choices you make now.

Your destiny isn't predetermined by others. It is shaped by your decisions, your mindset, and your willingness to grow.

So, let me ask again: **What will 2026 hold in store for you?**

And more importantly — **What are you doing today to prepare for it?**

THE BOTTOM LINE

John F. Martin, CPA/PFS, CFP®
Dannible & McKee, LLP

IRS PROVIDES MUCH-NEEDED GUIDANCE FOR R&D RELIEF UNDER THE OBBBA

On August 28, 2025, the IRS issued Revenue Procedure 2025-2028, which provides procedures for making elections and changing accounting methods for domestic research and development (R&D) expenses under the One Big Beautiful Bill Act (OBBBA). This guidance is especially important for small businesses (meeting the average gross receipts test pursuant to §448(c)) and offers immediate planning opportunities for all taxpayers with R&D expenses.

What led to this new development? The controversy under §174 of the Tax Cuts and Jobs Act (TCJA) previously required taxpayers to amortize R&D expenses for years beginning after December 31, 2021, and before January 1, 2025, over five years for domestic expenditures and 15 years for foreign expenditures. This shift from immediate expensing to amortization created compliance and cash flow difficulties for businesses, especially for small businesses and startups. The OBBBA, signed on July 4, 2025, reversed the TCJA §174 rules for domestic R&D expenses, allowing immediate expensing for tax years beginning after December 31, 2024. However, there was still uncertainty about how small businesses could apply the rules, an issue that Rev. Proc. 2025-28 now resolves.

For domestic R&D expenses previously capitalized and partially amortized before January 1, 2025, OBBBA provided two options for taxpayers to deduct these expenses:

1. The first option applies to any taxpayer. Taxpayers may elect to deduct unamortized domestic R&D expenses in their 2025 tax year or to ratably deduct them over 2025 and 2026. Rev. Proc. 2025-28 requires filing a statement in lieu of Form 3115, informing the IRS of the election found in §7.02(5)(a)(ii).

2. The second option applies to small business taxpayers, who may elect to deduct domestic R&D expenses in the tax year in which the R&D expenses were paid and incurred. For the 2024 tax year, the election is made on a timely filed original return or a superseded return, while amended returns must be filed for the 2022 and 2023 tax years. The amended returns must be filed by the earlier of July 6, 2026, or the due date for filing a claim for refund, which is quickly approaching for the 2022 tax year.

This move by the IRS reflects a response to industry concerns and the legislative intent of the OBBBA, with the intention of promoting domestic growth. Rev. Proc. 2025-28 provides much-needed clarity, relief, and flexibility for businesses and may be one of the most influential tax developments of the year for certain taxpayers.

For assistance with the tax implications of your R&D expenses, please reach out to us at Dannible & McKee, LLP.

John F. Martin, CPA/PFS, CFP®, is a tax partner with over 38 combined years of experience providing tax compliance and consulting services to a variety of clients including, multi-national corporations, closely-held companies and individuals.



John joined Dannible & McKee in 2007, bringing with him extensive knowledge and experience from working at an international accounting firm. He has vast experience in individual and corporate tax planning, financial planning, multi-state taxation, research & development and cost segregation studies. John is also the partner-in-charge of the firm's tax recruiting efforts.

Dannible & McKee, LLP, is a public accounting firm with offices in Syracuse, Auburn, Binghamton and Schenectady, New York, and Tampa, Florida. The firm has been providing services to the manufacturing industry since 1978. To learn more about this topic, contact John at jmartin@dmcpas.com.



Building Tomorrow, Together



MANUFACTURING ADVOCACY DAY

A COLLECTIVE VOICE ADVOCATING ON KEY STATE ISSUES
IMPACTING THE MANUFACTURING INDUSTRY

ALBANY, NY

FEB 24, 2026



SCAN THE QR CODE

Space is limited, secure
your spot by February 10!

Sponsorship opportunities available!



info@macny.org



explore.macny.org/advocacy-day



The Manufacturers Association

5788 Widewaters Parkway,
Syracuse, NY 13214
(315) 474-4201

Non-Profit
U.S. Postage
PAID
Permit No. 4015
Syracuse, NY

JANUARY

TRAINING AND EVENTS



REGISTER FOR AN EVENT OR TRAINING

PROJECT MANAGEMENT WORKSHOP

January 5th & 7th | 9:00 AM – 12:00 PM

LEAN SIX SIGMA GREEN BELT

Starting January 6th | 7:30 AM - 1:00 PM

SUPPLY CHAIN MANAGEMENT WORKSHOP

January 6th & 8th | 9:00 AM - 12:00 PM

THE FOUR DIMENSIONS OF CULTURE

January 7th | 9:00 AM - 4:00 PM

DISC BEHAVIORAL ASSESSMENT TRAINING

January 8th | 8:30 AM – 12:30 PM

BLUEPRINT READING: LEVEL 1 (BASIC)

January 13th & 15th | 8:00 AM – 12:00 PM

MASTERING YOUR MESSAGE

January 13th | 8:30 AM - 12:30 PM

MAXIMIZE YOUR MEMBERSHIP

January 13th | 9:15 - 10:00 AM

HANDS-ONLY CPR LUNCH AND LEARN BY AHA

January 14th | 12:30 - 2:00 PM

MAXIMIZE YOUR MEMBERSHIP WEBINAR

January 15th | 9:15 – 10 AM

LEAN SIX SIGMA GREEN BELT - IN PERSON

Starting January 20th | 8 – 11 AM

MOBILE ELEVATING WORK PLATFORM (MEWP) TRAIN THE TRAINER

January 20th | 8:30 AM – 3:30 PM

STRATEGIC SOURCING WORKSHOP

January 20th & 22nd | 1:00 - 4:00 PM

ISO 9001: 2015 INTERNAL AUDITOR TRAINING

January 21st & 22nd | 8:30 AM - 4:30 PM

NEW YEAR CELEBRATION!

January 22nd | 4:30 - 7:00 PM

MICROSOFT EXCEL FOR OFFICE 365 - PART 3

January 26th | 9:00 AM - 5:00 PM

WORKING WITH MICROSOFT COPILOT

January 26th | 1:30 - 5:00 PM

A NEW KIND OF DIVERSITY: GENERATIONS IN THE WORKPLACE

January 27th | 9:00 AM - 4:00 PM

INTRO TO 5S AND VISUAL WORKPLACE

January 28th | 8:30 AM - 12:30 PM



May You Live With Purpose & Plan With Intention

What Do You Get?

- Financial Planning
- Life Insurance
- Estate Planning
- Investment Planning
- Golden Handcuffs
- Risk Management



Patrick A Di Cerbo
CLU®, ChFC®, MSFS, CFP®
Wealth Management Advisor
518.281.8200
patdicerbo.com
pat.dicerbo@nm.com

© 2024 NORTHWESTERN MUTUAL. IS THE MARKETING NAME FOR THE NORTHWESTERN MUTUAL LIFE INSURANCE COMPANY (NMLIC) LIFE AND DISABILITY INSURANCE, ANNUITIES, AND LIFE INSURANCE WITH LONG-TERM CARE BENEFITS AND ITS SUBSIDIARIES. SUBSIDIARIES INCLUDE: NORTHWESTERN MUTUAL INVESTMENT SERVICES, LLC (NMI) INVESTMENT BROKERAGE SERVICES, A REGISTERED INVESTMENT ADVISOR, BROKER-DEALER, AND MEMBER OF FINRA AND SIPC; NORTHWESTERN MUTUAL WEALTH MANAGEMENT COMPANY (NWMWC) INVESTMENT ADVISORY AND TRUST SERVICES, A FEDERAL SAVINGS BANK, NOT ALL NORTHWESTERN MUTUAL REPRESENTATIVES ARE ADVISORS; ONLY THOSE REPRESENTATIVES WITH "ADVISOR" IN THEIR TITLE OR WHO OTHERWISE DISCLOSE THEIR STATUS AS AN ADVISOR OF FINANCIAL INVESTMENT REPRESENTATIVES TO PROVIDE INVESTMENT ADVISORY SERVICES. NM AND ITS SUBSIDIARIES ARE IN MILWAUKEE, WI. TO VIEW DETAILED DISCLOSURES REGARDING INDIVIDUAL REPRESENTATIVES, VIEW THEIR INFORMATION AT WWW.PATDICERBO.COM.