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Gray, Gray & Gray, LLP's News

Resolve to Make 2013 a Great Year



The entire team at Gray, Gray & Gray wishes you a Happy New Year! We want to help you get started on the right foot to achieving your business and personal goals in 2013. *What better way to do that than with our free educational webinars/seminars featuring important tax topics and more?*

Don't miss our first webinar of the year: "Active vs. Passive Business Ownership" on January 8, 2013 at 2:00pm EST
[Click here to register now!](#)

This session will help you learn how Active vs. Passive business activity can make a difference in your tax bill. Find out:

- What is considered net investment income (NII)?
- When is a taxpayer subject to the new 3.8% tax?
- How can you determine if a taxpayer is passive in an activity?
- Can changes to the grouping of activities help avoid the tax?
- Can qualifying as a real estate professional be beneficial?
- Can a trust minimize tax exposure?

Be sure to visit <http://www.gggcpas.com/> for upcoming webinars and to view previous webinars and seminars.

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Timely Opportunities

Complying with the Foreign Corrupt Practices Act



A recently issued 120-page report provides guidance to companies to help them comply with the *Foreign Corrupt Practices Act*. The resource guide helps clarify a number of concepts in the law and includes examples of hypothetical violations. Here are some highlights from the guide.
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Personal Tax

Medical Costs: Can I Really Get a Tax Break for That?

Can you deduct the cost of a face lift? How about "Lasik" eye surgery? Some of the procedures that pass muster with the IRS may surprise you. Take a look at a



chart with eligible and not eligible medical expenses. There are some unusual qualified expenses that might allow you to get a tax break.
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Benefits Administration

Don't Let Benefit Issues Get in the Way of a Successful M&A Deal



If your company is planning a merger or acquisition, don't overlook an important factor -- the existing benefit programs and liabilities of all parties. This article explains some of the potential problems involved, as well as ways to help ensure that employee benefits do not get in the way of a successful transaction.
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34 Southwest Park Westwood, MA 02090