

# The Advisor

Going Beyond the Numbers to Deliver Insight, Guidance and Success

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## The Payroll Check Was Never Cashed, Now What?

By Michael L. Cecere, CPA, MST

Gray, Gray & Gray, LLP



If you think a payroll check that is not cashed is "found money" for your business, think again. Any uncashed paycheck requires careful handling and accounting to avoid running afoul of state unclaimed property laws.

[Click here to read the full article.](#)

As always, if you have any questions, please feel free to contact Gray, Gray & Gray's Tax Department at (781) 407-0300.

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## Timely Opportunities

### What's New for the 2013 Tax Filing Season?



Although the IRS delayed the start of tax filing season due to the "fiscal cliff" legislation, it's now time to get ready to file. This article explains some of the changes you may notice on your 2012 Form 1040, which is due on Monday, April 15, 2013.  
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## Personal Tax

### Partial Tax Exclusions for Home Sales



One of the best tax breaks available is the ability to avoid tax when selling a principal residence -- up to \$500,000 of gain is potentially tax-free for married couples filing jointly (\$250,000 for single filers). However, in order to qualify, you must own and use the home for two out of the five years before the sale date. What if you're forced to move before that time? You still might be able to exclude the home sale profit by claiming a partial gain exclusion. Click "Full Article" to find out how.  
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## Benefits Administration

## Explaining Health Care Changes: Communication is Key



Nobody wants to hear that the cost of benefits is going up. But with health care costs rising, it's a fact of life for most employees that they will have to share some of the burden. If you are breaking this news to your staff members, here are some tips to help minimize the stress and get the point across effectively.  
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