

# The Advisor

Going Beyond the Numbers to Deliver Insight, Guidance and Success

GRAY GRAY & GRAY  
CERTIFIED PUBLIC ACCOUNTANTS | ADVISORS

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## Tax Season Preparation



Prepare to meet tax season head on. Gray, Gray & Gray presents up-to-date tax reference tools and charts, provided by KBKG, Inc., to help you gain a better understanding of the recent tax law changes and their impact on leasehold improvements, repairs versus capitalization, tax savings opportunities, and more.

[Click here to view the tax season tools and charts.](#)

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## Timely Opportunities

### Understanding the Health Benefit 'Pay or Play' Decision



The **Affordable Care Act's** "pay-or-play" provisions take effect in 2014. Employers subject to them will soon be running short on time to decide which path to choose. The choice involves human resource strategy as well as financial considerations. Here's an overview of elements that may guide the decision.

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## Management

### Mission Statements: More Than a Wall Ornament



The compass that guides employees and others toward a better understanding of what your company stands for is a mission statement. But sometimes these statements fail. Don't let that happen. Click "Full Article" for tips that can help turn your corporate vision into a reality.

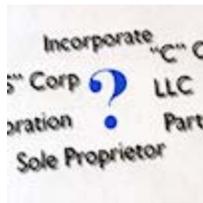
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## Business Tax

### Reducing a BIG Tax on S Corporations

A regular C corporation that converts to an S corporation may be liable for an



expensive built-in gains tax, also known as the BIG tax. But with proper planning *before* electing S status, the BIG tax can be reduced or even eliminated. Click "Full Article" for more information on conversions.  
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Chesapeake Energy posts lower quarterly profit

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Analysis: Bankruptcy filing may be bad option for Detroit

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