

# The Advisor

Going Beyond the Numbers to Deliver Insight, Guidance and Success

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## Gray, Gray & Gray, LLP's News

### Update to July 3rd Issue of The Advisor



#### Supreme Court DOMA Ruling Tax Implications for Same-Sex Couples

The Supreme Court's recent Defense of Marriage Act (DOMA) decision is extremely important from a tax point of view.

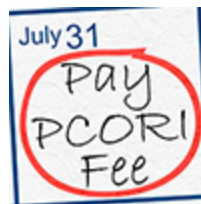
Over the last few years we recommended that married same-sex couples consider filing a claim for protective refund, if it would be beneficial. Now that the Supreme Court has ruled, same-sex couples need to determine if it is beneficial to file amended returns for open years. In addition, same-sex couples should review any gift tax returns that have been filed. [Read more here.](#)

If you have questions about whether amending returns might be beneficial, please contact Gray, Gray & Gray's Tax Department at (781) 407-0300.

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## Timely Opportunities

### Which Employers Must Pay the New 'PCORI' Fee Due July 31?



Some employers face a July 31 deadline to pay a new fee required under the *Affordable Care Act*. The fee must be paid by employers who sponsor self-insured health plans, including health reimbursement arrangements and flexible spending arrangements. The new requirement may take some employers by surprise -- and, of course, there are penalties for failing to comply. This article explains what the federal government will use the money for and which employers must pay it.

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## Business Tax

### How to Pay Retiree Health Costs Tax-Free



Retirement and medical expenses aren't necessarily a good mix for you or your retired employees if the company's pension plan pays defined benefits. Health-care costs can take a chunk out of the plan's payments without offering any offsetting tax benefits. A 401(h) plan, however, could be the answer. Click "Full Article."

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### Senate to scrutinize Chinese purchase of pork producer Smithfield

*Reuters.com - Wed, 10 Jul 2013 13:53:48 GMT*

### French report on HSBC tax case points to \$5 billion in undeclared funds

*Reuters.com - Wed, 10 Jul 2013 13:48:20 GMT*

### Wall Street opens flat ahead of Fed minutes

*Reuters.com - Wed, 10 Jul 2013 13:38:19 GMT*

### UnitedHealthcare sees doubling of accountable care business

*Reuters.com - Wed, 10 Jul 2013 13:05:26 GMT*

### Britain to float Royal Mail this financial year

*Reuters.com - Wed, 10 Jul 2013 12:06:32 GMT*

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