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This Friday, August 1st, Gray, Gray & Gray's Westwood office relocates to Canton, MA!

PLEASE NOTE: On Friday, August 1st, we will have limited access to email, phones and faxes. There will be NO access to email after 9:00am, and NO access to phones or faxes after NOON on Friday while we set up at our new office location.

Business will resume as usual starting at 8:30am on Monday, August 4th. We look forward to serving you from our new Canton Headquarters!

Count down to moving day with us and relive some of the fondest memories at our Westwood office - check out our "34 Memories at 34 Southwest Park" Facebook campaign.

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# **Timely Opportunities**

Gray, Gray & Gray, LLP's News

Moving Day is Here - Friday, August 1st!

## Conflicting Court Rulings involving ACA Tax Subsidies in Some States

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**On the** very same day, two federal courts took up an issue involving tax credits for health insurance premiums paid under the *Affordable Care Act* (ACA). The courts reached opposite conclusions, which creates uncertainty for qualified individuals in some states who are counting on the tax breaks to help pay for health insurance. This article describes the new court cases, as well as what they could mean for employers.

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**In the current** economic climate, you may have some customers who don't pay their bills. As a last resort, you can at least get a tax break for business bad debts. Click "Full Article" for the basic rules. Copyright © 2014

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**Business Tax** 

#### Personal Tax

### **Spouses Are Guilty Until Proven Innocent**



If you file a joint tax return, you need to be aware of your individual liability. Here's a rundown of how the law works and the "innocent spouse" relief that may be available if your spouse cheated on a tax return and the IRS is coming after you. We'll also explain the difference between an "innocent spouse" and an "injured spouse" and how it can affect tax refunds. Copyright © 2014

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