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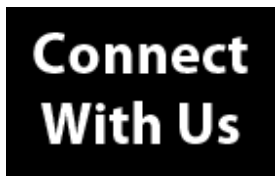
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Gray, Gray & Gray, LLP's News

INSIDE Public Accounting Names Gray, Gray & Gray Among Top 200 Firms for 2015!



It is with great pleasure that we announce Gray, Gray & Gray has been named one of the country's Top 200 accounting firms by *INSIDE Public Accounting*. The publication ranked Gray, Gray & Gray as the 190th largest accounting firm in the U.S., moving up eight places from 2014.

Rankings are based on *INSIDE Public Accounting's* analysis of more than 500 responses to a nationwide survey of public accounting firms. The Top 200 firms are ranked by U.S. net revenue.

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Family Business

Remember Business Basics When Paying Relatives



Salaries can hit close to home in a family business. Some relatives may feel they're underpaid compared with others. The key to harmony and a profitable business is to rely on industry standards. This article provides a rundown of the issues involved in family business compensation.

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Management

Develop a Strong Hand to Negotiate Loan Covenants



When you need financing for your enterprise, step back and think about what covenants you are willing -- and able -- to accept as part of a deal with your lender. If you negotiate well, you may eliminate some constraints and loosen others. That can help your business more easily comply with loan obligations and keep capital flowing. Here are a few issues to consider before you talk to a loan officer.

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Business Tax

Must Joint Activities Be Treated as Partnerships?



A **partnership** can exist for federal income tax purposes even though no partnership exists for state-law purposes. However, taxpayers can elect out of partnership status in some circumstances. This can be a confusing and complex area of tax law. Here are the rules concerning when joint activities must be treated as partnerships for federal income tax purposes and when partnership tax status is *not* required.

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