# The Advisor

Going Beyond the Numbers to Deliver Insight, Guidance and Success

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In today's environment, some business owners may head back to the classroom to pursue work-related education. They may even decide to pursue a degree, such as a Masters in Business Administration. When can you deduct education costs as workrelated business expenses? This article explains the rules. Copyright © 2014

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# **Personal Tax**

# Will You Have to Pay Tax on Social Security Benefits?



During your working years, you pay Social Security taxes on earned income and look forward to the day you can retire and get some of that money back. So once you start receiving Social Security benefits, you may be surprised to find out that you could owe federal (and possibly state) income tax on the payments. A Congressional report revealed that about one-third of beneficiaries pay tax. This article explains how to find out if Uncle Sam will take a tax bite out of your benefits. Copyright © 2014

Gray, Gray & Gray, LLP's News Gray, Gray & Gray, LLP and Green & Green, LLC Announce Merging of Firms



The Partners and Teams of Gray, Gray & Gray, LLP and Green & Green, LLC are pleased to announce the merger of our firms effective November 1, 2014. The combined firm will operate as Gray, Gray & Gray, LLP, with consolidated offices located in Canton, MA.

"We are very pleased to be joining forces with Green & Green, and look forward to working with their outstanding staff and clients," said Joe Ciccarello, CPA, Managing Partner of Gray, Gray & Gray. "We have taken this step for many reasons - primary among them being our desire to provide our clients with a wider and deeper range of

services. Our combined talents and abilities mean our clients will benefit from a more comprehensive scope of accounting, tax strategy, business advisory and wealth management services."

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**Business Tax** 



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