



The Power of Collaboration

National Transaction Advisory Services
Consulting Experience at Regional Pricing.

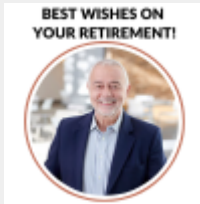


[Home](#) [About](#) [Services](#) [Practice Areas](#) [Partners](#) [Foundation](#)

[Personal Info](#) | [Refer Colleague](#) | [Unsubscribe](#) | [Feedback](#)

Gray, Gray & Gray News - Transaction Advisory Services

Gray, Gray & Gray Partner Joe Ciccarello to Retire



It is with deep appreciation and gratitude that Gray, Gray & Gray announces the retirement of longtime Partner C. Joseph “Joe” Ciccarello, CPA, MST. Ciccarello joined Gray, Gray & Gray in 1986 and was elected a Partner in 1992. He served as the firm’s Managing Partner (now Leading Partner) from 2008-2017. During his tenure as Managing Partner he spearheaded the acquisition of three accounting firms, helping Gray, Gray & Gray’s annual revenue more than double. Best wishes on your retirement, Joe! [Click HERE](#) to read the full press release.

[Full Article](#)

Thank You for Attending Our Year End Planning Seminar!

Power Up: How to Thrive in 2024

We appreciate everyone who attended our Year End Planning Seminar on December 5th. We look forward to what 2024 brings, and hope you can take advantage of the many insights shared during the seminar for a successful year ahead. Special thanks to all of our presenters, moderator and panelists - including our keynote speaker, [Eric Mason](#) of the City of Quincy, [Kelly Berardi](#), [Brad Carlson](#), [Derek Rawls](#), [Bryan Pearce](#), [Jim DeLeo](#), [Rich Frizzell](#), [Justin Klunder](#), [Stephen Rusch](#), and our client panelists, [Catherine Erasmus](#) of Taylor Energy, [David Model](#) of Triton Systems, Inc., and [Enzo Scalora](#) of Scalora Consulting Group - for sharing their knowledge.



Personal wealth services are provided by Gray Private Wealth.

Securities Products and Investment Banking Services are offered through [BA Securities, LLC](#).

Member [FINRA SIPC](#). Gray Strategic Partners, LLC and BA Securities, LLC are separate, unaffiliated entities.

[Full Article](#)

Happy Holidays from Gray, Gray & Gray!



We wish you and your loved ones a season filled with joy, peace, and cherished moments. **Please note Gray, Gray & Gray will be closed Friday, December 22nd and Monday, December 25th, in celebration of the holiday. We will resume normal business hours on Tuesday, December 26th.**

Mergers & Acquisitions

Due Diligence Checklist for Sellers



If you're considering selling your business or having it acquired in a merger, you need to conduct a due diligence investigation. This involves trying to make sure you receive your money's worth — whether the proceeds are in the form of cash, deferred payments, corporate stock or a combination. Here's a look at the issues, along with a checklist of considerations.

Full Article

Mergers & Acquisitions

Surviving an Earnout Provision in a Business Sale



These days, more and more sales of privately held businesses are accomplished through the use of earnout provisions. That is, part of the price is paid out after the sale, contingent upon future earnings or some other measure. But structuring an earnout involves several potential pitfalls. Here are five dangers to avoid.

Full Article

Disclaimer of Liability

Our firm provides the information in this e-newsletter for general guidance only, and does not constitute the provision of legal advice, tax advice, accounting services, investment advice, or professional consulting of any kind. The information provided herein should not be used as a substitute for consultation with professional tax, accounting, legal, or other competent advisers. Before making any decision or taking any action, you should consult a professional adviser who has been provided with all pertinent facts relevant to your particular situation. Tax articles in this e-newsletter are not intended to be used, and cannot be used by any taxpayer, for the purpose of avoiding accuracy-related penalties that may be imposed on the taxpayer. The information is provided "as is," with no assurance or guarantee of completeness, accuracy, or timeliness of the information, and without warranty of any kind, express or implied, including but not limited to warranties of performance, merchantability, and fitness for a particular purpose.

The information contained in this communication (including any attachments and/or re-directs to other online sources) is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties under the Internal Revenue Code.

Webinar content is intended for educational purposes only. Webinars provide a brief summary based on our understanding and interpretation of current law. All tax references are to federal tax law only, unless otherwise stated. The information contained in the webinars is general in nature and is based on authorities that are subject to change. It is not, and should not be construed as accounting, legal or tax advice or opinion provided by Gray, Gray & Gray, LLP. The material presented may not be applicable to, or suitable for, specific circumstances or needs, and may require consideration of non-tax factors and tax factors not described herein. Contact Gray, Gray & Gray or another tax professional prior to taking any action based upon this information. Changes in tax laws or other factors could affect, on a prospective or retroactive basis the information contained herein; Gray, Gray & Gray assumes no obligation to inform the reader/webinar attendee of any such changes. The material presented is not intended to, and cannot be used to, avoid IRS penalties. This material supports the marketing and promotion of accounting services. Seek advice based on your particular circumstances from independent tax, legal accounting, insurance, investment, and financial advisors.

