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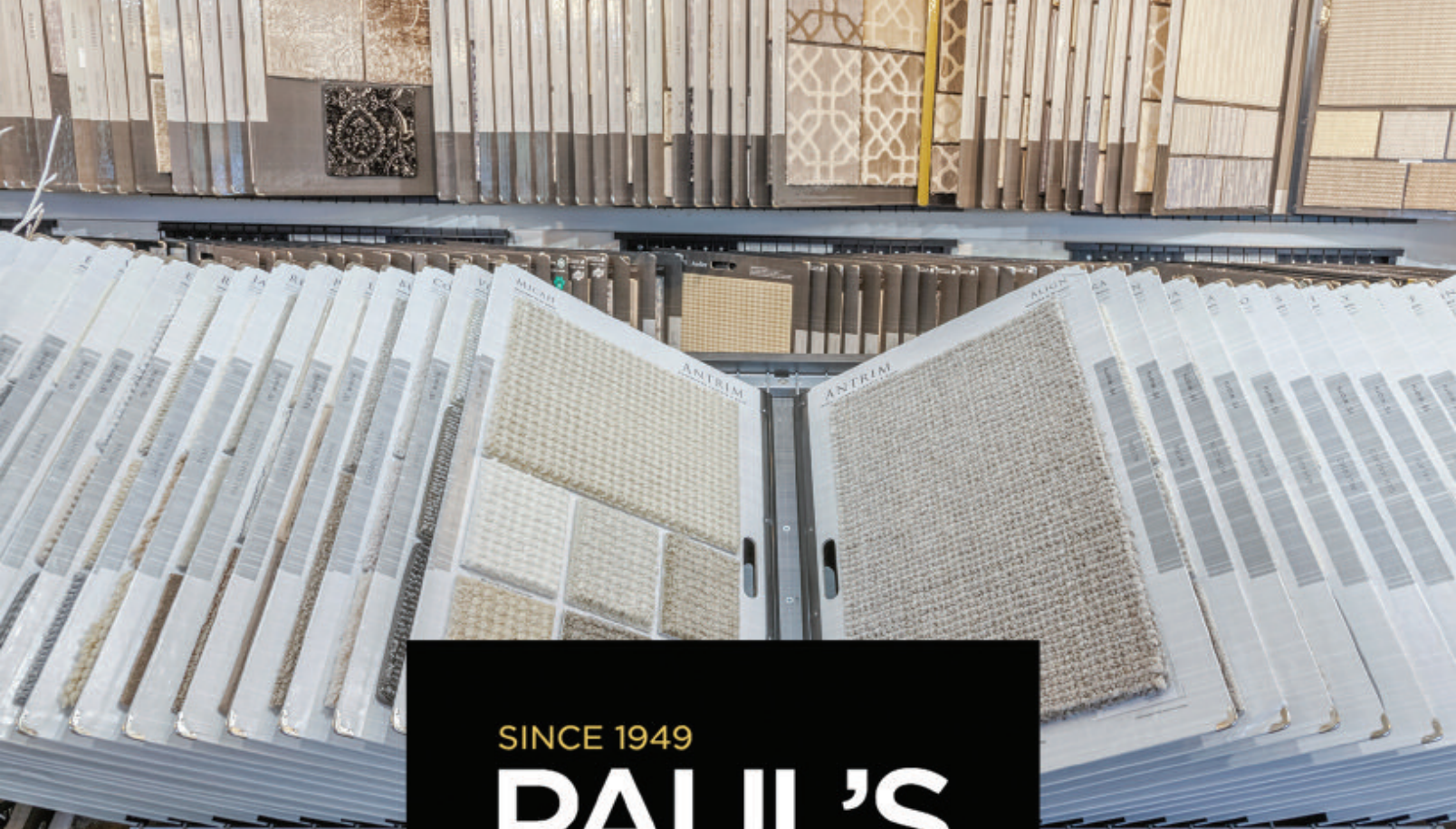
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P32 Featured design project

An Homage to Modern Design

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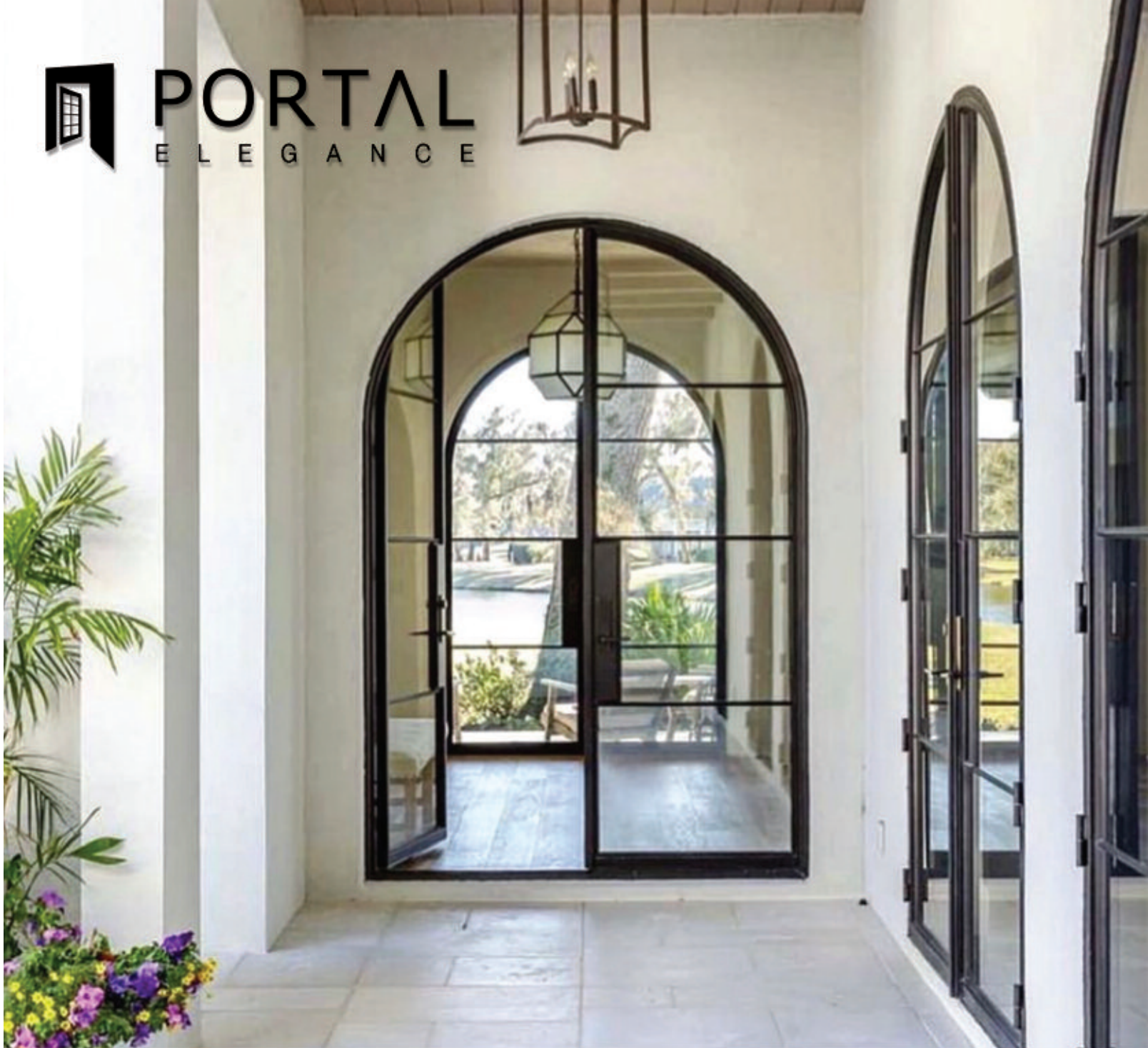
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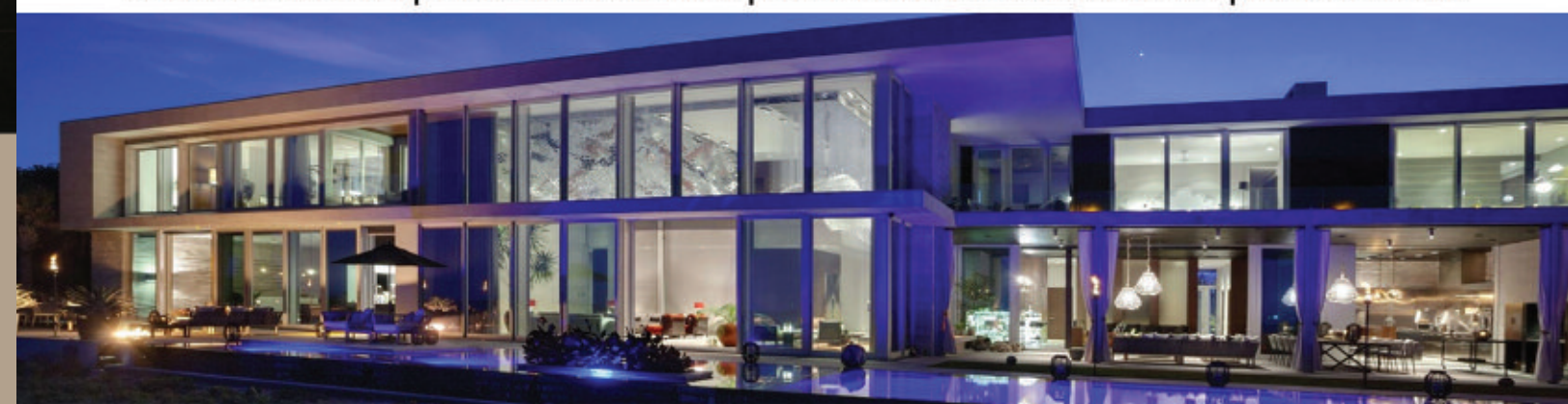
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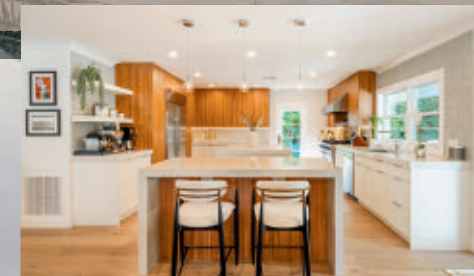
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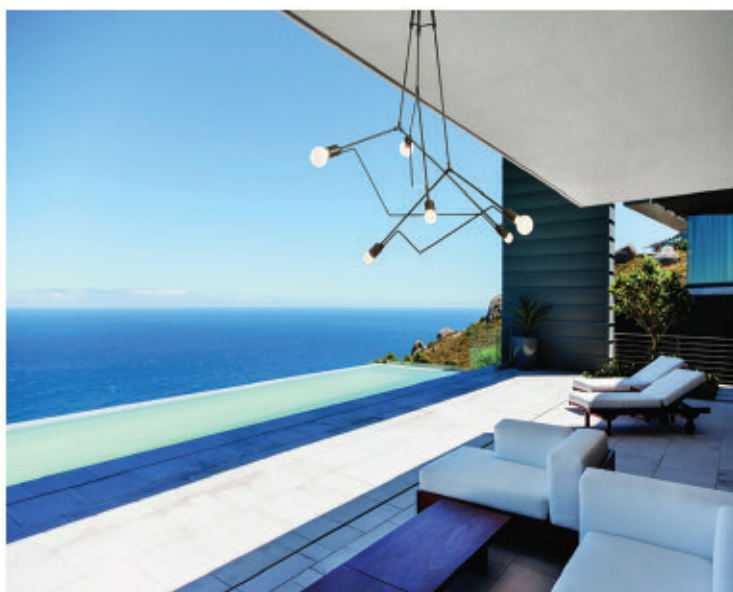
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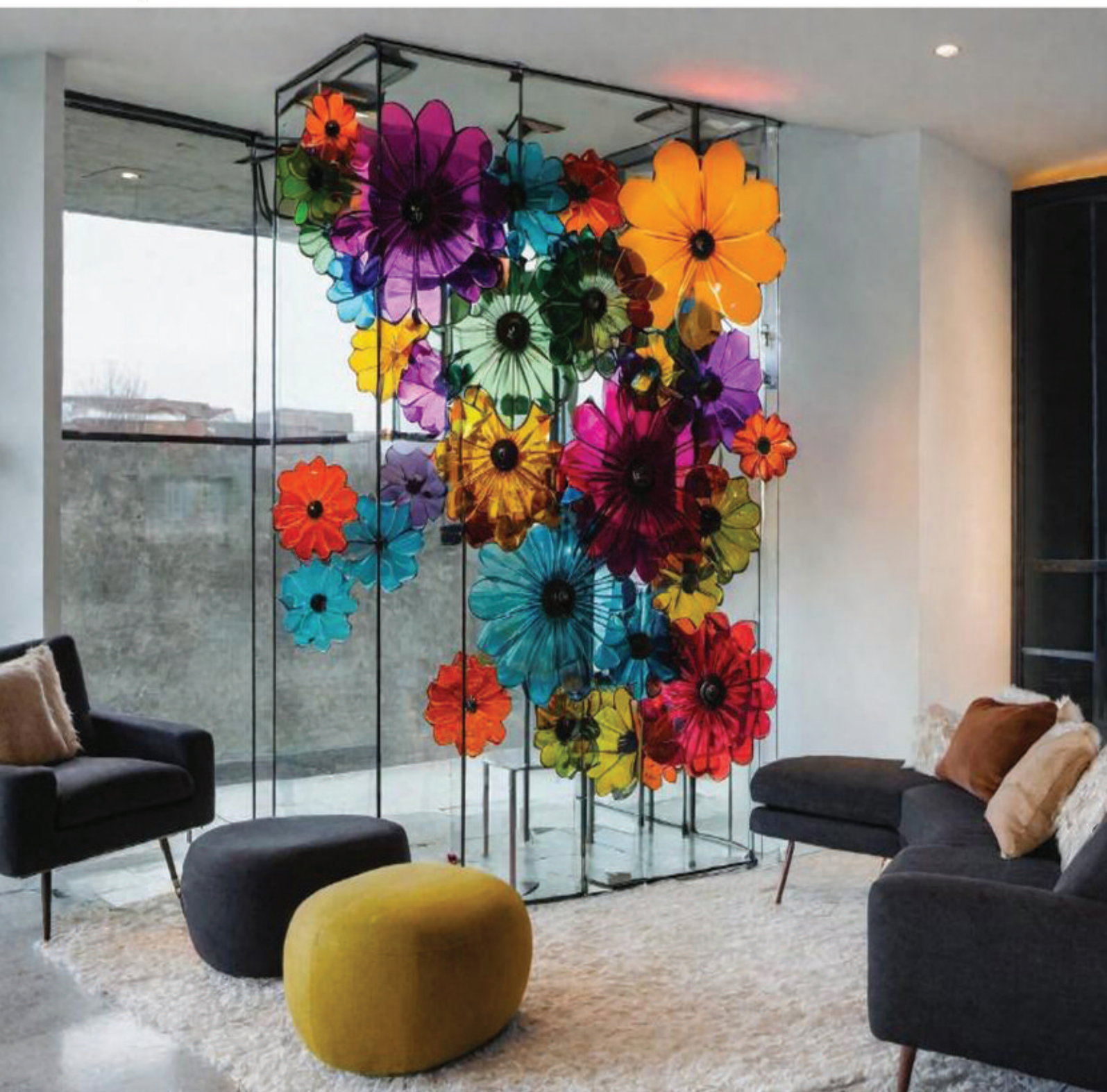
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ARCHITECTURAL DESIGNER Jose Arango

PHOTOGRAPHY: Dan Forer, Miami, FL

TEXT: Roberta Klein

As one of Florida's top designers, Toby Zack has made her love for modern design her trademark. To her credit, she knows when to bend. Bend she did for clients Maryella and Greg of Naples, Florida, in a modern redesign of their Mediterranean estate home.

While the couple with two young sons was living in the three-story, 8000 sq. ft. home in Naples, Florida, they loved the neighborhood but disliked the house. Modern design was their passion. So much so that Maryella had been following Zack's designs for 18 years.

The long range plan of Zack's clients is to build their modern house. In the interim, fate stepped in. After a major water leak, they were forced to move out of the Mediterranean home while the damage was being repaired. With admirable timing and astute ingenuity, they conjured a viable plan: They retained Toby Zack Designs to execute a modernizing renovation. With just enough compromise to keep what her clients wanted, Zack produced a bright, inviting, modern environment within the home's original walls.

- CONTINUED ON NEXT PAGE -

In order for the owners to achieve the large kitchen they desired for their frequent entertaining, there were a number of steps they had to follow. First and foremost it was critical to borrow space from the adjacent laundry room. This necessitated moving the laundry room wall, but that move achieved the goal. One exemplary addition is a large cabinet with eight drawers as well as storage space above. Other additions, such as display shelves, add a touch of whimsy to the welcoming environment.

Handsome cabinetry of fine grade oak in chocolate brown reflects the color scheme in conjunction with white high gloss lacquer. One of the most interesting facets is the application of Aurora, a translucent marble on the countertop of the island. It allows underneath lighting to feed through. Indeed, this is a dramatic showpiece for guests.

Originally, the kitchen contained an old fashioned, heavily textured ceiling. In keeping with the modernization, it was replaced by a finer flat plaster surface. Currently the series of task lighting modes in the ceiling and above the work spaces contributes to the efficiency of the sun bathed kitchen, which holds two 700 Series SubZero refrigerators. Indeed that kitchen is now geared for entertaining.

- CONTINUED ON NEXT PAGE -





The upstairs level of the home holds individual offices of Greg and Maryella, children's bedrooms, and the master bedroom suite. One unique and fascinating standout is the door (far right) leading from their bedroom into their bathroom. The door is very near and dear to Maryella's heart as it has a history. It emanated from the famous Flame Room night club of the ca 1900 Radisson Hotel in Minneapolis. According to Maryella, dignitaries from Presidents Taft and Roosevelt to entertainers like Mick Jagger and Elton John walked through the door.

Her father bought it in the 1980's when the hotel was being demolished. But after many years of keeping them stored, he gave it to her. After being stripped and refinished it was installed in the bedroom as a swinging door – and definitely will go into the home the Lomans will some day build.

In the meantime, Maryella also loves shoes, but in the past she could never view all of her collection together. Now another special place is her fantastical closet where all of her shoes are totally and easily viewed.

Although this newly modernized Naples house is only considered Zack's client's "interim" home until they build a new one, the designer's transformation also transformed their opinion. MaryElla says, "When we moved back in it felt like a completely new house." And a modern one, at that.

- THE END -



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FORT LAUDERDALE THE ART OF CUSTOMIZATION

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In the realm of custom home design, few names resonate with as much acclaim as JL Building Concept. Known for their exceptional craftsmanship and attention to detail, their recent project in Fort Lauderdale stands as a testament to their ability to transform ordinary spaces into personalized works of art. This article delves into the intricacies of this project, showcasing how the team's innovative design and execution catered to the unique tastes and lifestyle of their client.

Living Room: Comfort Meets Sophistication

The living room is a testament to comfort fused with elegance. Highlighted by Taj Mahal Stone and fine woods, it features a striking fireplace that adds warmth and serves as a focal point.

Master Bathroom

A Personal Spa The master bathroom is reimagined as a luxurious spa. The innovative wet area design, featuring Ipe Wood and a unique drainage system, creates a seamless and serene environment.

The Heart of the Home: The Kitchen

Central to this transformation was the expansion and customization of the kitchen. Tailored to the homeowner's preferences, it features high-end appliances and bespoke cabinetry, blending functionality with style.

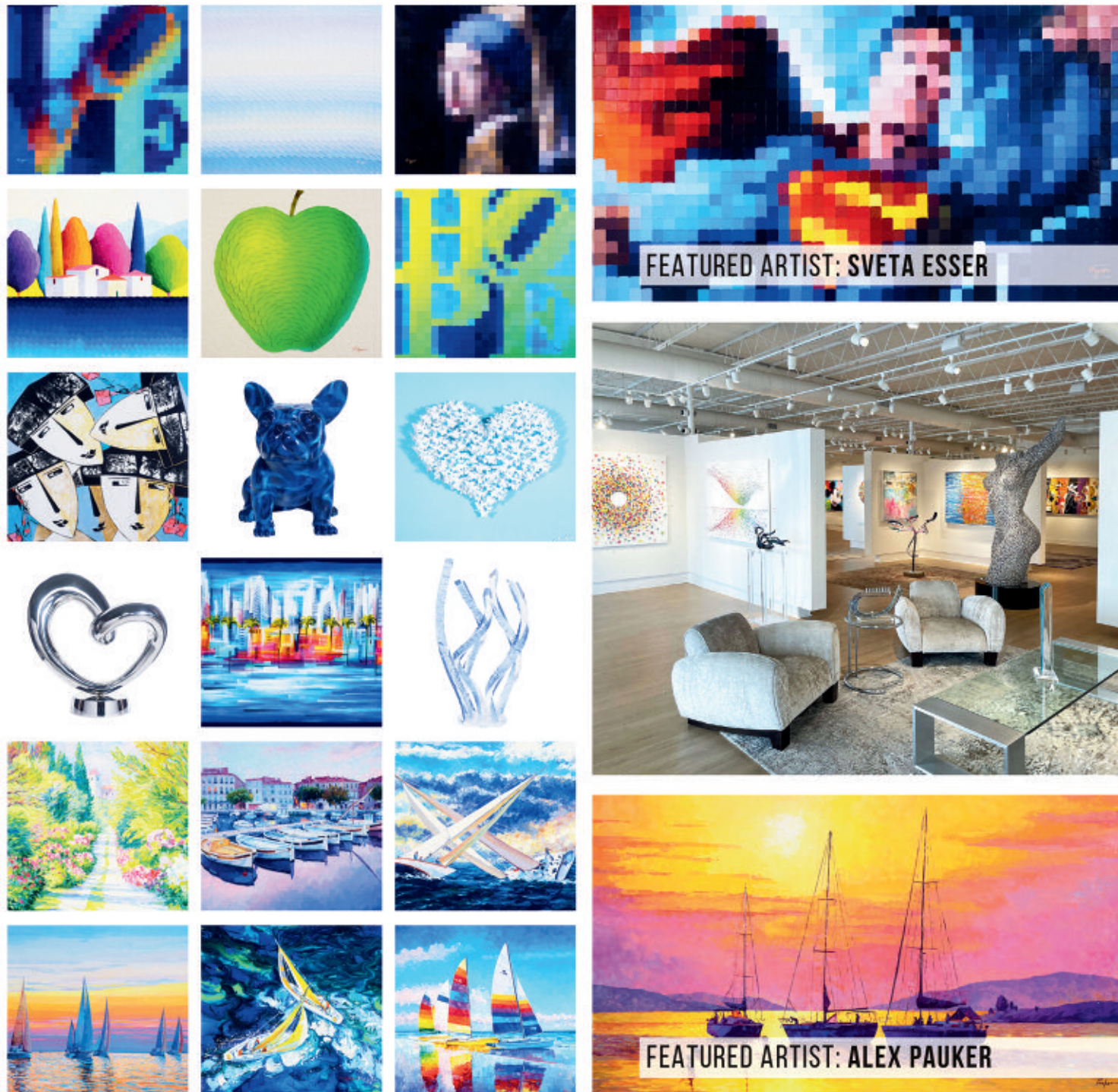
Conclusion:

This project exemplifies JL Building Concept's dedication to creating spaces that are not just homes but reflections of the homeowner's dreams. It stands as a symbol of how personalized design can transform a living space into a sanctuary.

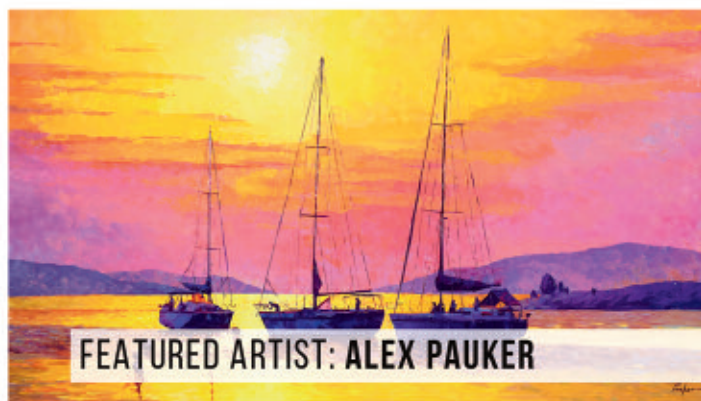
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How To Lower Your Taxes\$

Written by Lance Wallach



can be. Most small businesses will need to utilize a number of the following tax-planning strategies.

Optimize Your Retirement Plan: Using the right retirement plan will allow for the largest pre-tax contributions. Larger contributions mean larger tax deductions, resulting in a lower overall tax bill. The plan you set up years ago may not be optimized for where your business is today. Even if you have an existing 401(k) plan, you may benefit by amending the plan to ensure you can make the maximum contribution each year.

While a 401(k) plan will be an essential retirement-planning tool for many business owners, the Cash Balance Plan gives a much higher tax deduction. Pensions are complicated to set up and run, and not all financial advisors are willing or able to set them up. Some examples of tax deductions that you may be able to carry forward to the next year are the home office deduction, net operating losses (with some limitations), business credits and even capital losses. If you have employees, you are likely reimbursing them for certain expenses. This may include things like entertainment or travel. Using an accountable plan allows you to reimburse employees for business expenses without reporting them as employee income. More employee income means more payroll taxes you would need to pay.

Find Ways to Reduce Your Adjusted Gross income: Although obvious, the first step in tax planning for your business is to look for ways to reduce your Adjusted Gross Income (AGI). So often, I review tax returns for high-income business owners who took nearly no tax deductions against their income. Most accountants are tax collectors for the IRS. They tell you how much to pay but are either afraid or don't know how to aggressively reduce your taxes. Accountants can be fined a lot of money by the IRS if they don't inform the IRS about certain tax deductions that their clients are taking. If your accountant helps you get a large tax deduction he may have to file a form reporting YOU to the IRS. Certain large tax deductibles are what the IRS calls listed or similar to transactions. If your accountant puts one of these large tax deductions on your return he must file what's called IRS form 8918 confidentially with the IRS or risk a large fine. This brings your tax return to the attention of the IRS. Do YOU want your accountant telling on you? A lower AGI can keep your income in lower tax brackets, which can potentially help you benefit from more tax credits or avoid additional taxes like the Medicare surtax.

Utilize Fringe Benefit Plans for Employees: Increasing employees' wages also triggers higher employment tax costs. One way to get around that is to offer fringe benefits as part of employees' compensation. Some tax-exempt fringe benefits you may want to consider are medical insurance, group life insurance, assistance with childcare, transportation reimbursements, employee meals or even tuition reimbursement.

Maximize Your Automobile Tax Deductions: Business-owner clients may benefit from deducting their actual auto expenses. Conversely, people driving 100+ miles daily would likely benefit more from using the IRS mileage allowance per mile.

Defer Taxable Income to Future Years: If you have a record year, you may want to try and defer a bit of your income into future years. This strategy won't completely eliminate taxes, but it can help save some money here and there. On the flip side, assuming you have a big taxable income year, you may want to prepay some expenses before the year's end.

Hire Your Family to Work in the Business: It takes a village to run a successful business. Does your spouse or your children help out in any way? Putting them on the payroll for their work could help save on taxes. Children can work tax-free, assuming you follow IRS income tax thresholds. or extra credit, help them open a ROTH IRA with their income. Adding your spouse to the payroll could allow for doubling your retirement plan contributions mentioned above. Likewise, it can also help increase their future Social Security benefits. The drawback is that you will owe payroll taxes on their income.

Are You Using the Right Business Entity: Utilizing the right business entity (for your specific business) may significantly improve the tax efficiency of your business. Most common business entities have pros and cons (Sole Proprietor, S-Corp, LLC, Partnership). Talk with your tax planning professionals to ensure you are using the proper business structure for your business. Certain entities are more likely to be audited.

If you qualify for a home office tax deduction, you should take it: If you are working with a financial planner who specializes in tax planning and a CPA (or other tax professional), may be able to help keep you on top of relevant tax law changes that could affect your business. Tax planning is not something you do once per year when filing your taxes. It is too late to take advantage of most tax-planning strategies when tax season rolls around. Tax planning is part of being a business owner. Even if you are someone who enjoys staying up on current tax laws and loves book-keeping, you will still benefit from working with a tax-planning expert. Knowing tax law at a high level and filing your business taxes are very different things. The cost of a mistake can be astronomically high, in both extra taxes and penalties.

Lance Wallach, National Society of Accountants Speaker of The Year, is a frequent and popular speaker on Captive Insurance, Conservation Easements, ERC's, retirement plans, life insurance, reducing insurance costs and tax oriented strategies. He has authored numerous books including Protecting Clients from Fraud Incompetence and Scams, published by John Wiley and Sons, as well as the AICPA best-selling books including, Avoiding Circular 230 Malpractice Traps and Common Abusive Small Business Hot Spots, and CPAs Guide to Life Insurance. His book, Wealth Preservation Planning was published by the National Society of Accountants.

Mr. Wallach speaks at over 20 conventions annually and writes for over 50 publications including National Pool and Spa, Auto Care Forum, Door and Hardware, AICPA Planner, Accounting Today, CPA Journal, National Public Accountant, Enrolled Agents Journal, Financial Planning, Tax Practitioner Journal, Employee Benefit News, Health Underwriter, Adviser and the American Medical Association News. He has been featured on television and radio financial talk shows such as NPR and Lawline. As an expert witness Lance's side has never lost a case. **516-236-8440 wallachinc@gmail.com**

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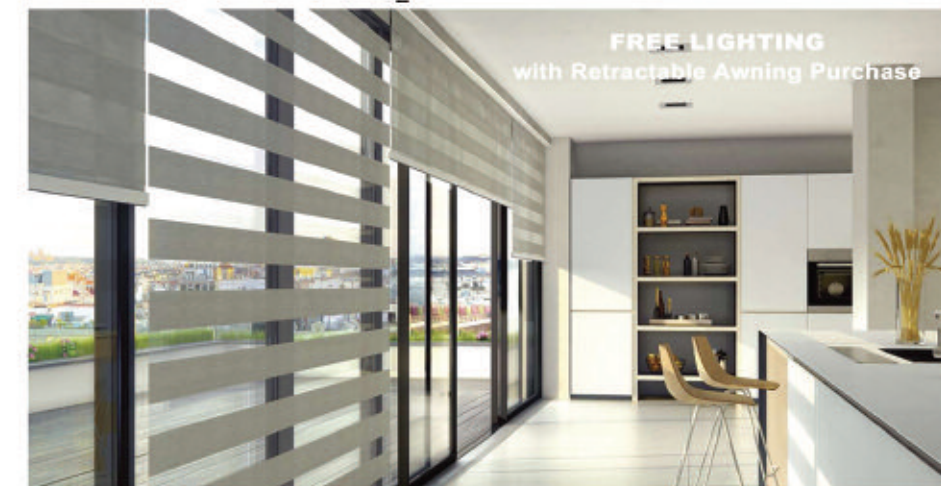


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