



MARTIN GOODRICH
AND ASSOCIATES PTY LTD
MANAGEMENT CONSULTANTS
CHARTERED ACCOUNTANTS
ABN 52 007 200 866

PRIVATE AND CONFIDENTIAL

May 2009

We are pleased to supply you with the May 2009 edition of **MGA's Client Alert**, which contains information on a number of important developments in taxation including:

- **Deferring assessable income**
Tips to defer the recognition of income.
- **Maximising deductions**
Tips to accelerate the claim for deductions.
- **Capital gains tax**
Considerations when capital gains will be derived by an entity.
- **Companies**
Common tax issues concerning companies.
- **Trusts**
Tax traps that trusts should be aware of.
- **Superannuation strategies**
Common superannuation strategies which may be used for tax planning purposes.
- **Developments since 1 July 2008**
An overview of some of the new changes to the tax laws.

Please contact us if you wish to discuss how the points raised in **MGA's Client Alert** specifically affect you.

Yours sincerely

MARTIN GOODRICH & ASSOCIATES PTY LTD

MARTIN A GOODRICH
Director

TONY NEWMAN
Director