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May 2011

We are pleased to supply you with the May 2011 edition of **MGA's Client Alert**, which provides a tax planning focus. This edition of **Client Alert** contains information on a number of important taxation developments up to and including 13 April 2011:

- **Deferring Income**
tips to defer the recognition of income.
- **Maximising Deductions**
tips to accelerate the claim for deductions.
- **Trusts**
an important High Court decision dealing with trusts and distribution of income.
- **Superannuation**
tips on strategies and a focus on excess contributions tax.
- **Natural Disasters**
some important tax considerations.
- **Paid Parental Leave Scheme**
some tax implications for employers and recipients.

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

A handwritten signature in black ink, appearing to read 'M Goodrich', written over a circular scribble.

MARTIN GOODRICH
Director

A handwritten signature in black ink, appearing to read 'T Newman'.

TONY NEWMAN
Director

A handwritten signature in black ink, appearing to read 'R Everett'.

ROSEMARY EVERETT
Director