



Memorandum

To: Clients, Associates & Friends of Pro@ctive CPA
Form: Mark L. Wyssbrod, Managing Member
Date: January 14, 2011
Re: 4th Quarter 2010 Estimated Tax Reminder

I hope you are doing well. This message is to be considered general information and not specific advice. Please contact us should you have any questions and/or concerns.

2011 started off very optimistic by clients and business associates of Pro@ctive CPA. However, our optimism has been challenged very quickly with the snow storm. Many small businesses (especially retail centered) have lost a week of sales, but still have the overhead expenses. This is pressuring working capital of the businesses. If you are in a similar situation please call us to discuss potential solutions.

One solution to help short-term cash flow might be to call vendors and request additional time to pay bills due to the snow storm. Of course, this just delays the cash outflow (doesn't make it disappear). **We encourage you to stay focused and come up with new creative solutions.**

REMINDER: 4th Quarter 2010 Estimated Tax Payments Are Due By 1/18/2010

Be certain to remit your estimated tax payments and vouchers by January 18th. Additionally, please keep a copy of your checks and vouchers for your records and forward a copy to Pro@ctive CPA for our records.

Remember your Pro@ctive CPAs offer year end tax planning which allows us to make the most of the tax rules and regulations, depending on your goals, and we can re-calculate your estimated tax payments to allow for a more breakeven scenario.

Best of luck for 2011,

Pro@ctive CPA

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