



To: Clients, Friends & Associates of Pro@ctive CPA
From: Mark Wyssbrod, Managing Member
Re: 3rd Quarter 2010 Estimated Tax Payment Reminder
Date: September 6, 2010

I hope all is well. The year continues to roll on as the change of the seasons is in the air! It is time to remit 3rd quarter estimated tax payments and arrange Fall Management and Tax Planning meetings. Please contact us to meet and discuss your tax and business positions.

We are forecasting a bumpy road ahead for small and larger businesses. The Government has revised the last 3 quarters of GDP down materially and is now stating the economy will be closer to stalling than you growing. **This does not mean there is not opportunity! Keep your eyes and ears open in order to spot opportunities when they appear.** This does mean the economy (at least businesses and individuals, not government) will continue to be pressured to de-leverage and have a more agile financial position.

As the seasons and battle fronts continue to change we would like to remind you:

- Individuals
 - **Estimated Tax Payment Reminder**
 - Due by September 15, 2010
 - Contact us to calculate or re-calculate your payments
 - **Over-looked Tax Benefits**
 - Energy Efficiency Tax Credit
 - Qualifying purchases include energy efficient appliance, windows, doors and more!
 - Maximum credit \$1,500
 - www.energystar.gov <<http://www.energystar.gov>>
- Business Entities

Be certain to begin preparing for the additional tax compliance under the Health Care Act of 2010. Please contact us to discuss in more detail.

- **Estimated Tax Payment Reminder**
 - Due By September 15, 2010
 - For C-corporations, Composite Taxpayers and Non-profits with Unrelated Business Income
 - Contact us to calculate or re-calculate your payments
- **Over-looked Tax Benefits**
 - Depreciation
 - Sooner than later



- 15 year depreciation for Retail Improvement Property and Qualified Restaurant Property
- More!
 - \$250,000 available in accelerated depreciation for property purchased and placed in service
- Rehabilitation Investment Tax Credit
 - For the rehabilitation of older non-residential structures
- Research & Development Tax Credit
 - Research and development of business improvements
 - Software development may qualify!
- Energy Efficiency Tax Credit
 - Alternative Motor Vehicle Credit
 - Hybrid Motor Vehicle Credit
 - Most manufacturers has sold enough vehicles to be phased out of the credit
 - Alternative Fuel Motor Vehicle Credit
 - Contractor Credit For Energy Efficient Residences

We hope this helps you find additional tax benefits. If you did not see a deduction or credit on the list please contact us to discuss.

Sincerely,

Your Pro@ctive CPA Team

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