



Dear Client,

With the first quarter of 2005 behind us, this is an opportune time for business and tax reviews based on the results of the first quarter and forecasts for the rest of 2005 and we strongly encourage you to do so.

We will be glad to meet with you and discuss these and related matters; to this end kindly forward interim financial results to us, together with a brief forecast/budget for 2005, including explanations.

At this time, do make sure of the following:

1. Mikdamot are being properly reported and paid or have been cancelled.
2. Ishurim for deduction of tax at source and proper books of account have been received for 2005.
3. Company/partnership/amutah licences have been paid for 2005.
4. Taxes are with-held at source from office/business rental unless landlord has provided exemption or reduced tax certificate.
5. Payroll reports(form 126) and with-holding tax reports(form 856)--to be submitted shortly.
6. Updated addresses at Registrar of Companies to facilitate timeous receipt of annual licence notices.
7. Accounting material/ishurim/documents now due for 2004 Income Tax reports/balance sheets etc
8. Creative marketing now!
9. Proper budgeting and cash-flow control.
10. Communications with us!

Warm Regards,

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[www.broide.com](http://www.broide.com)