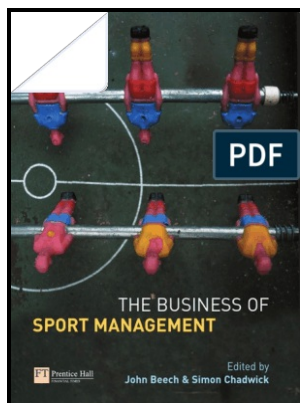


Tolley's focus on tax planning for new businesses - a practical guide to the opportunities and pitfalls

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