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To: Jennifer Wood Inforeg/OMB/EOP@EOP
cc: angelspath2000@earthlink.net
Subject: Government (IRS) regulation harming small **business**



- att1.htm

--- Sandra Murray
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I'm a disabled woman who is unable to hold a job in the outer workplace -- but I should be able to earn money through self-employment at home.

One of the most frustrating things that has kept me on SSI Disability for the past fifteen years is the Business Use of Home clauses in the IRS code. In order to qualify to expense my costs for business use of my home, I must use a certain portion of my home "exclusively" for business.

Thus, I find myself forced to organize my small home in ways that are inefficient!

And so I waste a lot of time!

I've tried various ways to deal with the "exclusive use" requirement. None of them are good.

For just one example, at times I've had my office area in a separate room at a distance fi-om my kitchen. Since my financial situation means I must do almost all my own cooking (rather than buying bread or frozen dinners that someone else has prepared!), and since I have only one hotplate, I need to access the hotplate every few minutes to stir something. But when the office area was distant from the kitchen, it was easy to forget for a few minutes--and then I'd bum something and need to do an extra hour's work to clean the pot!

If not for the "exclusive use" rule's causing extra stress and wasting time in many ways, I probably would have been self-supporting and able to get off SSI long ago. (The exclusive use rule isn't my only problem, but it's a sizable ongoing problem that admits of no good solution.)

To me it seems clear that the exclusive use rule discriminates against the disabled and against the poor -- because, for one reason, people with more abilities and thus more money don't need to do all their own cooking.

How does it benefit the nation to keep paying me to be nonfunctioning?

Please get the IRS to remove the "exclusive use" rule.

Sincerely,

Lynn E. Martin (writing from the Murrays' computer)