



July 12, 2010

The Honorable Barbara Boxer  
United States Senate  
112 Hart Senate Office Building  
Washington, D.C. 20510

Dear Senator Boxer:

On behalf of the **National Association for the Self-Employed (NASE)** and our 200,000 member businesses, I am pleased to announce our support for your amendment, Senate Amendment #4330, to the Small Business Jobs Act of 2010 (H.R. 5297). In this uncertain economic time, it is more important than ever to assist our nation's smallest businesses by simplifying the tax code and ensuring that entrepreneurs are able to access the full slate of tax deductions available to them.

With over half of all small businesses being run out of the home, the home office deduction is an important tax benefit for business owners. Unfortunately, the complexity and paperwork burden associated with the home office deduction drives many qualifying business owners to forgo this tax assistance. S. Amdt. #4430 would create the option of a standard home office deduction, allowing eligible business owners to avoid the complex calculations and simply opt for the standard deduction amount saving them both time and money.

We believe that home-based entrepreneurs have been the foundation of innovation in our nation and have spawned many of our country's greatest enterprises. Providing home-based business owners with a streamlined home office deduction option will allow them to focus their efforts where they are most needed – managing and growing their business.

To further ensure that the majority of small businesses in our nation receive assistance, the NASE feels it is vital to include this provision in the Small Business Jobs Act of 2010. Thus, we are strongly urging passage of Senate Amendment #4330.

Thank you for your leadership on this important small business issue.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert Hughes", written in a cursive style.

Robert Hughes  
NASE President