



**Professional Photographers  
of America**

March 20, 2009

The Honorable John McHugh  
U.S. House of Representatives  
2366 Rayburn House Office Building  
Washington, D.C. 20515

The Honorable Kurt Schrader  
U.S. House of Representatives  
1419 Longworth House Office Building  
Washington, D.C. 20515

Dear Representatives McHugh and Schrader:

We are writing today to support the Home Office Deduction Simplification Act of 2009 (H.R.1509) on behalf of Professional Photographers of America, Society of Sport & Event Photographers, Commercial Photographers International, Evidence Photographers International Council, and the Student Photographic Society. Together with our affiliated organizations, we represent some 44,000 professional photographers.

In our opinion, H.R. 1509 will greatly assist in simplifying tax preparation for our members, and all professional photographers, and facilitate their use of the home office deduction, a critical tax benefit. As small business owners, professional photographers often voice concerns about the home office deduction. The forms and instructions are too complicated, the paperwork requires too much recordkeeping and the time required to complete the forms is excessive. In addition, there is substantial fear that claiming the deduction will trigger an IRS audit. All of these obstacles cause many home-based business owners, who qualify, to avoid the deduction altogether.

The creation of a \$1,500 standard home office deduction option as proposed in the Home Office Deduction Simplification Act would help address all of these barriers to utilizing the home office deduction. According to Professional Photographers of America's 2008 Business Outlook Survey, 59% of professional photographers operate a home-based studio. This of course, does not take into account those who operate in a commercial space who on occasion work out of their home.

We believe that the self-employed and small businesses are where the most innovation takes place and where the majority of new jobs are created. Legislation, such as the Home Office Deduction Simplification Act, which supports and helps these micro-businesses to do what they do best -- create jobs and economic growth -- should be the utmost priority of our nations' legislators.

Thank you for all your commitment to introduce this legislation and for your work on behalf of the self-employed and small business community. As such, we offer our continuing support to your efforts.

Sincerely,

David P. Trust  
Chief Executive Officer