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Subject: Tax Reform Badly Needed, Steps to take

Senator John Barrasso
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Riverton, WY 82501
Main: 307-856-6642

Senator Michael Enzi
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Representative Cynthia Lummis
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Dear Senator Enzi, Senator Barrasso, and Representative Lummis,

I have just lost a court battle with the IRS, wherein they have seized my home, my primary residence, leaving me homeless. Details in a forthcoming letter, but the focus of this letter is to change the tax law to prevent this from happening again.

You good folks in Washington, representing us, talk about "tax reform". Well, here is your chance to actually do something about it instead of just talk. An amendment to the Internal Revenue Code MUST be introduced and passed prohibiting the American Gestapo from seizing a person's primary residence. The very idea that in the United States of America the government can take a person's home and throw them out on the street is repugnant to the freedoms which our Founding Fathers fought and died for. I know several people in this situation and now I join them, unless my Congressional Delegation can intervene.

The following sections of the IRS Code need to be amended by Congress as follows: (Red underlined type is new wording and deleted wording is lined out.)

6334 PROPERTY EXEMPT FROM LEVY

(a) Enumeration There shall be exempt from levy—

(13) The Taxpayer's primary Residence. Residences exempt in small deficiency cases and principal residences and certain business assets exempt in absence of certain approval or jeopardy

(A) A Taxpayer's primary residence shall be exempt from levy and seizure. Residences in small deficiency cases

If the amount of the levy does not exceed \$5,000—

(i) any real property used as a residence by the taxpayer; or

(ii) any real property of the taxpayer (other than real property which is rented) used by any other individual as a residence.

(B) **Principal residences and certain business assets**

Except to the extent provided in subsection (e)—

(i) the principal residence of the taxpayer shall be exempt from levy and seizure. ~~(within the meaning of section 121); and~~

(ii) tangible personal property or real property (other than real property which is rented) used in the trade or business of an individual taxpayer shall be exempt from levy.

6334(e) LEVY ALLOWED ON PRINCIPAL RESIDENCES AND CERTAIN BUSINESS ASSETS IN CERTAIN CIRCUMSTANCES. --

6334(e)(1) PRINCIPAL RESIDENCES. --

6334(e)(1)(A) APPROVAL REQUIRED. EXEMPT --A principal residence shall ~~not~~ be exempt from levy and seizure. ~~if a judge or magistrate of a district court of the United States approves (in writing) the levy of such residence.~~

6334(e)(2) CERTAIN BUSINESS ASSETS

6334(e)(2)(A) A principal residence Business assets and property shall not be exempt from levy if a judge or magistrate of a district court of the United States approves (in writing) the levy of such residence if levy on such assets and property would prevent the taxpayer from carrying on such trade or business, as per 26 USC 6343(a)(2)(1).

The above is how simple it will be for you, our representatives, to right a very unjust wrong that has been done to numerous Americans, including me and a couple of people I know.

Please see my forthcoming letter documenting how the IRS has unjustly destroyed my life and how the courts have upheld them in their perfidy.

Sincerely,

Maurice W. Jones

SS# [REDACTED]