

**Progressive Management Consulting, LLC**

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March 6, 2008

Re: Raised Bill No. 400  
Entity Tax Hearing, March 6th  
LOB Room 1C

I have a very small consulting business that contracts to provide technical assistance on computer software systems. Contracts are normally for several months each.

I have not had a contract since March 2007. In April 2007 I paid the \$250 Entity Tax, and another \$250 payment is due next month. I am required to pay this tax even though the LLC has no income. This is a major hardship that I have to endure. I shouldn't have to use my Social Security to pay the Entity Tax.

Even during years with ample number of contracts, the Entity Tax is a burden for my small business.

My wife also provided technical service and had her own LLC. In the year 2003 neither one of us had any contracts, yet the Entity Tax for the two LLCs amounted to \$500 during the year of no income. That was a hardship for both of us. Consequently my wife gave up her LLC even though not having an LLC was a detriment to her procuring more consulting business.

I urge that the Entity Tax be eliminated and thus remove the respective hardship to small businesses such as ours.

Thank you for your consideration in this matter.

Al Phillips,  
Member Owner  
Progressive Management Consulting, LLC