

Hello,

As a rancher who finally sold property that had been in the family for 80 years. I got hit hard with capital gains and was forced to do a 1031 to try to defer these taxes. Now I own rentals, which is my only income. If the tenants do not pay their rent, I may not be able to pay my bills either.

Please consider the entire food chain when granting a waiver for one group and not the other. It will be an awful situation if you do not do a complete and well thought out plan

Thank you

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