

ATTN: International Tax Reform Working Group

Dear Representative Nunes and Blumenaur,

I am writing to ask that the International Taxation Committee of the Ways & Means Committee for Tax Reform seriously consider the ACA proposal for reform to Residency-based taxation RBT. See link:

<http://americansabroad.org/files/6513/6370/3681/finalsbrbtmarch2013.pdf>

As one of nearly 7 million American citizens living, working and voting from abroad, and contributing to the economic growth of the U.S. economy, I believe the current Citizenship based taxation regime must be reformed. Current tax policy is negatively affecting this important sector of American and their ability to compete for jobs, grow the US economy through international business and exports, and live overseas. Current tax policy damages both individuals and the welfare of our country.

I work at the high school and college level in Sweden. I teach high school history (in English), and as such, I come in contact with many young people in Sweden. If we consider the benefits to the United States by my presence in Sweden, I believe that while my job does not directly translate into large amounts of commercial revenue for the U.S., it does pay off in social and culture benefits, offering Europeans contact with an American who differs from the stereotype found in the typical news report (which, quite frankly, is very often an extremist of one stripe or another). If we consider my personal situation, it is very onerous to constantly worry about the possible double taxation of, for example, my pension or other gains not excluded by the current tax treaty.

I also worry about the financial restrictions that could befall my children, who possess double citizenship.

Please seriously consider the RBT proposal submitted by American Citizens Abroad (ACA). A move towards a residence-based system, like the rest of the world, not only would it be simpler and fairer for Americans living abroad, but it would actually bring in MORE tax revenue than the current system, which wastes compliance resources for very little return. RBT would increase United States exports strongly by facilitating American mobility in the global business environment of today's world.

There are many, many people like me who live outside the United States, who are not extremely wealthy but, rather, your typical middle class citizens. Naturally, we must pay taxes to the country where we live, and we – like you – cannot afford to be taxed twice on our incomes – particularly once we start living on our pensions. Quite honestly, the current tax laws, including the FBAR and FACTA requirements, are frightening. I know that the laws were not set up with someone like me in mind, and yet there is the reality that ordinary people are being penalized and losing savings as a result of the web of reporting requirements.

Yours sincerely,

Kathryn Boyer

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