

Date: April 1, 2013

To: U.S. Senator Carl Levin, (D- Michigan), Chair, and others on the International Tax Reform Working Group, Ways and Means Committee; Committee heads Chairman Dave Camp (R-Michigan) and Ranking Member Sander Levin (D-Michigan); and Congressman John Dingell, representative for Ann Arbor, MI

From: Merry Chellas

Comments: International Tax Reform Working Group, Ways and Means Committee

I strongly urge Congress to move toward residence-based taxation for American citizens living abroad.

My husband and I are spending more than \$2,000 a year to file our US taxes, now that both FACTA and FBAR forms have to be completed. Our taxes owed in the United States are typically about \$500 or less, and that only since we retired. Our earnings formerly were covered by tax treaty provisions.

We live -- along with about a million other American citizens -- in Canada. My understanding is that only one other jurisdiction in the world requires filing of non-residents: Eritrea. What great company for my homeland!

This is an incredible burden, and many Canadians -- not just Americans -- are outraged about US tax requirements. There are numerous media stories about people who have been caught up innocently in them, especially the "accidental" Americans -- those born while their parents were visiting in the U.S., for instance -- and about banks refusing accounts to American citizens.

It is not good policy for the United States to create ill will over what undoubtedly costs the government much more than it collects to enforce.

Sincerely,

Ms. Merry Chellas

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