

ATTN: International Tax Reform Working Group

Dear Representative Nunes and Blumenaur,

In looking over some of the submittals to this committee, I noted a number of them asking for reform to Residency based taxation due to the unfair treatment our citizens living in other countries receive under our current tax code.

There is no question these tax payers are not be treated fairly, and deserve relief our current citizen based taxation rules, but putting a patch on our current tax system isn't the answer. Not only do proposals such as the one submitted by ACA result in an increasingly complicated tax code, they are also unlikely to work as planned due to the difficulty in differentiating between Americans living and working overseas and citizens attempting to evade taxes through foreign investments. In fact, it should be noted that the current dilemma faced by Americans living abroad is the result of previous modifications to our existing tax code.

The better solution is the FairTax.

Under the FairTax, Americans working and living abroad would not be subject to any form of income taxation as part of the United States tax code. Their only domestic tax liabilities would result when they return to the United States and make purchases of new goods or services. And in this, their treatment would be exactly the same as every other American.

The FairTax also addresses the issue of Americans trying to hide income or wealth overseas in order to avoid paying taxes. Under the FairTax, the source or location of income is irrelevant since taxes are collected on purchases. And even the location of the purchase is unimportant since the FairTax is levied on goods that are purchased overseas and then returned to the United States above a de minimus amount.

The FairTax truly is a better solution to a set of serious problems. It provides Americans living abroad with fair and equitable treatment under the tax code. It eliminates a difficult problem by closing a means through which unethical individuals have been able to avoid paying their fair share. And it does all this while maintaining revenue neutrality.

I hope you will give the FairTax the opportunity it deserves during your tax reform discussions.

Yours truly,

Steven L Curtis

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