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[REDACTED]

March 22, 2013

To: Dave Camp
Chairman
Ways and Means Committee
House of Representatives
Congress of the United States of America

Re: International Tax Reform Working Group, Residence Based Taxation

Dear Representative Camp:

I am writing to you since my last place of residence in the United States was in Midland, Michigan where I was an attorney with the Corporate Legal Department of The Dow Chemical Company. In 1973 I was transferred to Dow Chemical Europe where I became the General Manager of Dow Middle East and in 1994 I retired as Director of Regulatory Affairs.

I appeal to the Congress to pass the Residence Based Taxation as described in the Working Paper updated to March 2013 and submitted to the International Tax Reform Working Group.

As an attorney engaged in the private practice in Zurich since my retirement from Dow in 1994, I have had to assist Americans living abroad with problems relating to U.S. taxation. By basing the U.S. Federal Tax on residency rather than citizenship as described in the Working Paper these problems would be eliminated. Furthermore, the government would gain more income than under the present system of citizenship being the base of taxation.

The justification for Residence Based Taxation is clearly defined in the Working Paper and I urge the Congress to make this necessary change to the country's tax laws.

Sincerely,

Alfred S. Farha