

9 April 2013

To the Ways & Means Committees, International Tax Reform Working Group

I wish to express my support for the American Citizens Abroad (ACA) proposal for Residency-Based Taxation (RBT) (<http://americansabroad.org/files/6513/6370/3681/finalsubrbtmarch2013.pdf>).

I am an American citizen who has lived in Denmark for 34 years. People like me file "off-shore" because we live outside the US, not because we are trying to escape our responsibilities as US citizens. But regulations to catch tax evaders are applied blindly to us - and quite frankly, it feels like a slap in the face.

Moreover, I experience that the reporting procedures are getting more and more complicated, year for year. And many of the standard procedures for those living in the states are especially burdensome when you live outside of the country. For example, working with the Alternative Minimum Tax (AMT) is a great deal trickier when you have a foreign tax credit than it is if you don't! Another example is that it requires sophisticated mental gymnastics to try to map income and deduction categories between countries.

I would recommend reading an article from the New York Times which gives an excellent and not-too-long description of the hassles we experience. The article was written in honor of the first steps of FATCA implementation but includes most of the challenges we face today, regardless of when a particular challenge was thrown at us. <http://www.nytimes.com/2012/04/16/business/global/for-americans-abroad-taxes-just-got-more-complicated.html?pagewanted=all>.

Yours sincerely,

Dian Grossman Kjaergaard

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]