

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.

The following are some examples of the fallout on Americans working overseas from current U.S. Citizenship based taxation:

- Inability to relocate and work internationally
- Denial of job opportunities or job advancement
- Refusal of entry into business partnerships
- Closure or denial of financial instruments (pensions, insurance policies, bank accounts, etc.)
- Exposure to double taxation or increased tax burden
- Financially ruinous penalties due to broad application of criminal tax evasion regulations on those making simple filing errors due to complexity of the US tax code.

I have been personally affected by this situation...

I had to negotiate my ability to remain banking with my personal Swiss bank account (checking, savings, etc). "luckily" they "allowed" me to stay.

I have a close American friend who works occasionally in Switzerland as a Golf Course & Greens Maintenance and Development professional, who was forced to close out his Swiss bank account and transfer money back to the US, costing him time and money, and translation service fees, just because he is an American customer.

I had to hire an additional tax preparer to prepare my US tax and FBAR forms, (the what??!!... the FBAR form??!!... never even heard of it until "luckily" recently, and I follow my taxes and documentation closely.) in addition to my Swiss tax preparation, costing me additional time and tax preparation expenses.

I am subject to time limitations when visiting my country, The United States of America, and I am subject to tax consequences if I visit for longer than an amount of time specified on a tax form??!! I had the ability to visit this last summer for an extended period of time, as I was in between jobs, but did not because of the uncertainty of potential tax consequences.

I avoiding major job promotions, and/or do not look for a higher paying job, because with increased earnings, it could possibly push me out of the "sweet spot" where I "luckily" pay no additional US taxes, into the higher earnings zone, forcing me to pay these additional US taxes.

I have other friends who live more or less permanently in Switzerland who cannot stomach the additional tax burden and have reluctantly considered giving up their US passports. I fortunately talked them out of it, but I am absolutely sickened by having these discussions. Sickened!

And on a side note: I am subject to the constant amusement and shaking of heads of people I meet from other countries who laugh at the fact that I need to do any sort of US tax preparation, and possibly face double taxation on a year to year basis.

3 words: Taxation without representation!

In addition, did you know...my children regardless of any extraneous living circumstances have to live in the US at least 4 years after the age of 14 for their children, my grandchildren, to be American??? and illegal aliens, I-L-L-E-G-A-L, can ride the path to citizenship??!! This has nothing to do with taxation, this is a rant, but my list of issues with the current US political/tax situation could go on and on...take note!

I am a proud American living in Switzerland, I hang the flag next to the Swiss flag in accordance with flag etiquette, on Memorial day and the Fourth of July, every year without fail. I visit countries, war sites, and the graves of soldiers and people, who risked their lives for America, and the people of the continent on which I live today.

This is not a kind request. Approve this proposal!

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.

Yours sincerely,

Kristopher John Krajewski