

ATTN: International Tax Reform Working Group

April 7, 2013

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/finalsubrbtmarch2013.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 as I already pay a very high tax rate to the Norwegian government as I live and work in Norway. Having to pay tax to the American government as well causes undo stress and affects the quality of life for myself and my family as my average income already does not stretch so far here in Norway. I have worked overtime hours so that I could save money to take my kids to the USA to visit their grandmother and now I will have to pay tax to the American government because I will just come over the max amount of USD 95,100 even though I already have to pay a high tax bracket in Norway. I find this is unfair to have double taxation and increased tax burden just because I live with my family in Norway. We do not live a luxurious life at all here due to all the taxes we have to pay both to the Norwegian government and the American government. I also have high private medical expenses in Norway due to a lack of proper medical attention and have spent a lot of money on my medical visits which cannot be considered in my tax reductions. This dual taxation system doesn't make it worth working to excel when one has to pay taxes to 2 different countries. I personally feel tax burdened and stressed by this system and feel almost like I am being punished by the US government for living and working abroad.

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,
Dawn Marie Syvertsen

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