

TRANSITION TAX CAMPAIGN PHASE 2-
EXEMPT AMERICANS ABROAD FROM THE REPATRIATION & GILTI TAXES

You will be messaging these individuals:

Representative Kevin Brady Chairman, Ways and Means Committee	Kevin.Brady@mail.house.gov
Representative Vern Buchanan Chairman, Ways and Means Subcommittee on Tax Policy	Vern.Buchanan@mail.house.gov
Representative Richard Neal Ranking member, Ways and Means Committee	Richard.Neal@mail.house.gov
Representative Lloyd Doggett Ranking Member, Ways and Means Subcommittee on Tax Policy	Lloyd.Doggett@mail.house.gov
Ms. Barbara Angus Chief Tax Counsel, Ways and Means Committee	Barbara.Angus@mail.house.gov
Mr. Aaron Junge Tax Counsel, International Matters, House Ways and Means Committee	Aaron.Junge@mail.house.gov
Ms. Kara Getz Tax Policy, Democratic Staff, House Ways and Means Committee	Kara.Getz@mail.house.gov
Ms. Jennifer Acuña Chief Tax Counsel, Senate Finance Committee	Jennifer_Acuna@finance.senate.gov
Ms. Tiffany Smith Democratic Chief Counsel, Senate Finance Committee	Tiffany_Smith@finance.senate.gov

Plus you should also email your own 2 senators and your member of the House of Representatives.

If you do not know who they are you can look them up using these online tools. All you need is the state and zip code of the last place you lived in the U.S.

U.S. House of Representatives <http://www.house.gov/representatives/find/>

There are also some Frequently Asked Questions on this page about how to contact your member of Congress.

U.S. Senate <https://www.senate.gov/senators/contact/>

Clicking on the Senator's name will take you to their website.

Your members of Congress may publish an email address for you to send messages, but it is more likely that they have a messaging platform on their website *for constituents only* to send them messages.

If your members provide a messaging platform on their website then just send the message (everything from "My name is" down.) If requested to provide a topic then choose Taxation. If your members of Congress provide an email address, then please add the addresses to the "To" line below then send the email message that follows (everything from "Dear Chairman Brady" down). Included also in the "To" line is the campaign email address RepatRemedy@democratsabroad.org so we can track campaign participation.

If you receive a positive/encouraging e-mail response back on this subject or another expat tax topic, please do not hesitate in forwarding that message to: taxationf@democratsabroad.org.

The Campaign Message that follows has some blanks that you should fill in or delete.

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THE CAMPAIGN MESSAGE

TO: Kevin.brady@mail.house.gov Vern.buchanan@mail.house.gov Richard.neal@mail.house.gov
Lloyd.Doggett@mail.house.gov Barbara.angus@mail.house.gov Aaron.junge@mail.house.gov
Kara.getz@mail.house.gov Jennifer.Acuna@finance.senate.gov Tiffany.smith@finance.senate.gov,
repatremedy@democratsabroad.org

Dear Chairman Brady, Ranking Member Neal, Members and Staff of the Committee on Ways and Means,

My name is TYPE YOUR NAME. I am an American living in TYPE YOUR COUNTRY OF RESIDENCE and I vote in [YOUR STATE OR STATE & CONGRESSIONAL DISTRICT].

I'm [OPTIONAL - the owner of a business registered outside the U.S. and I am] very pleased to hear that the IRS has granted a twelve-month reprieve to American business owners abroad in making Repatriation Tax filings.

While this relief is welcome, I hope this rules change means that the administration and hopefully Congress recognize that it was a mistake for the Tax Cuts & Jobs Act ("TCJA") to impose harmful transition taxes on American business owners living abroad.

As has happened many times before in legislating, the provisions put in place to implement Territorial Taxation for Corporations – specifically, the Repatriation Tax and GILTI Tax Regime - were enacted with no thought given to the impact on Americans abroad. These taxes will cause enormous financial harm and force many Americans living abroad [like me to close our businesses.] to close their businesses.

[OPTIONAL – BRIEFLY DESCRIBE YOUR BUSINESS AND THE SPECIFIC FINANCIAL HARM AND CONSEQUENCES THE TRANSITION TAXES WILL HAVE ON YOU. **OR DELETE THIS LINE**]

Since the 2017 tax law was passed Americans abroad have been working to draw attention to these problems and demand a remedy. Nothing less than legislation granting a full exemption for Americans abroad from the TCJA transition taxes will be acceptable. The law is double-taxing American business owners abroad - which does nothing to expand job growth and economic opportunity.

I am grateful that this rules change allows more time for Congress to pass a TCJA "corrections bill" that includes a transition tax exemption for American business owners abroad before the worst of the tax law cuts in for those who can least afford it. It's not just unfair; it is damaging to U.S. business interests. I'm sure Congress never intended that.

For the estimated 9 million non-military U.S. citizens residing abroad, many of whom are legitimate business owners [like me], it is urgent for Congress to act decisively by passing a bill to enact a switch from Citizenship-Based Taxation to Residency-Based Taxation (RBT). Under RBT Americans abroad will continue to report their US-based income to the IRS but would not need to report the income they earn and already pay tax on in their countries of residence. That's what Americans abroad were advocating for when these new taxes came along. RBT is what the Americans abroad community is waiting for.

In the meantime I reiterate that Americans [business owners] living abroad like me are asking for a common sense solution. Americans overseas with interests in foreign corporations should be exempt from the Repatriation Tax and from the GILTI regime for any given year so long as:

- (1) we meet the conditions required for exemption under IRC Section 911, and
- (2) we are individual U.S. Shareholders.

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This solution achieves one of the U.S. government's key goals in the 2017 tax reform process - capturing corporate tax that it has been long-denied - and also recognizes that the profits our businesses generate were always meant to remain in the place where we have made our lives.

Thank you for your attention and interest in this important issue and I look forward to receiving your response.

Respectfully,

Type your name in here

[OPTIONAL Include your voting address and current contact details]

