

# Campaign for Tax Reform for Americans Abroad

## VOICES *from Abroad* VOTES *from Abroad*

Americans abroad need Congress to end double taxation, remove barriers to banking, saving and investing and simplify filing from abroad. The easiest way for Congress to make this happen is to enact a switch to Residency Based Taxation and a same country exemption from all Foreign Account Tax Compliance Act (FATCA) reporting.

### **THERE'S NO BETTER TIME TO ASK FOR TAX REFORM FOR AMERICANS ABROAD.**

Candidates for Congress need you and your vote NOW. You're sending your vote from abroad. Will you send your voice as well?

1. [Find your electoral district.](https://www.govtrack.us/congress/members/map) (<https://www.govtrack.us/congress/members/map>)
2. [Identify the candidates](https://ballotpedia.org/Sample_Ballot_Lookup) ([https://ballotpedia.org/Sample\\_Ballot\\_Lookup](https://ballotpedia.org/Sample_Ballot_Lookup)) running to represent you in the House of Representatives and the Senate (if any).
3. Call, email, write or send a social media message to their campaign about tax reform for Americans abroad.
4. Use this campaign guide for background on our reform recommendations, sample scripts and language for your messages.
5. Tell your story. Because the suffering is real and compelling. Those wanting to represent us need to hear it.
6. Tag Democrats Abroad on social media and cc [taxationf@democratsabroad.org](mailto:taxationf@democratsabroad.org) on emails so that we can refer to you and your outreach when we visit your elected representatives in Washington DC.

*Tax reform will happen when enough Americans abroad contact their representatives and demand it!*

**Vote from Abroad**★.org

Absentee ballots for Americans

 **DEMOCRATS ABROAD**

## Democrats Abroad Tax Reform Advocacy

- Democrats Abroad works in collaboration with the other organizations advocating on behalf of Americans abroad to persuade Congress to enact tax reforms that relieve the excessive burden the U.S. tax code places upon us.
- We conduct and publish research; draft position papers and briefing documents; develop and promote grassroots campaigns; and we meet with Congress to present our concerns and reform recommendations.
- Democrats Abroad supports a switch from our current system of Citizenship based taxation to Residency based taxation; Americans abroad would no longer declare the income they already report and pay tax on in their countries of residence.
- We also support these critical reforms:
  - Relief from the “transition taxes” in the 2017 tax law to prevent the destruction of many thousands of companies owned by Americans living abroad;
  - The *Overseas Americans Financial Access Act* to eliminate the foreign financial accounts of Americans living abroad from all FATCA reporting;
  - The *Social Security Fairness Act* to repeal the Windfall Elimination Provision which deprives Americans abroad with pensions in their countries of residence of the full amount of the Social Security benefits owed to them;
  - The *Commission on Americans Living Abroad Act* to investigate the impact of U.S. laws and regulations on Americans abroad and recommend reforms; and
  - A remedy for Accidental Americans who want only to shed their unwanted U.S. citizenship without lengthy procedures and undo penalties.

**We are fighting to end the tax discrimination that hurts every American abroad every day.**

## Who wants your vote from abroad?

- **Where do you vote?** If you don't know your electoral district, enter this URL into your web browser and enter the address where you vote (the place you last lived in the U.S. before moving abroad):  
<https://www.govtrack.us/congress/members/map>
- **Who is running to represent you in the Senate and/or the House of Representatives?** To establish who is running for Congress in your electoral district enter this URL into your web browser, enter your voting address and select the November 3 Election when prompted: [https://ballotpedia.org/Sample\\_Ballot\\_Lookup](https://ballotpedia.org/Sample_Ballot_Lookup)
- **Which candidate should you contact?** We recommend you contact each candidate running to represent you in the House and, if applicable, the Senate, but contact the incumbent candidate running to keep their seat at a minimum.
- **How can you make contact?**
  - Search for **the candidate's campaign website** (e.g. "Jane Doe campaign for Congress") and you will likely find the campaign's website (JaneDoeForCongress.com). If the website does not have a Contact page for leaving a message, then you should find a campaign email address that you can write to (info@janedoeformcongress.com).
  - You'll find a **campaign phone number** with the contact details on the campaign website
  - You'll find a **campaign postal address** on the website as well. You can always go "old school" and send the campaign a typed or handwritten letter or a postcard, if postal delays from your country are not too severe.
  - Search for **the candidate's campaign Twitter handle**, tweet a message and @ them in the tweet (@DoeForCongress). Include #votefromabroad in your tweet to let him/her know that your vote goes with your voice.
  - Search for the **candidate's campaign FB page**. Post a message on their wall and include #votefromabroad in your post.
  - Search for the candidate on Instagram and post a comment. Make sure you include #votefromabroad in your comment.
- **What should your message say?** Turn the page!



## Calling the candidates – a sample script

*My name is \_\_\_\_\_. I vote in your district and I have a message for the candidate.*

*I live in [name of country] and like other Americans living abroad I am required to file taxes both in the US and in [name of country].*

*There are 6.5 million Americans like me, living outside the United States. We suffer serious personal and financial harm because we are subjected to taxation both in the US and the country where we live. Filing from abroad is much more complex and is very costly, even for ordinary earners like me. Tax code provisions passed without consideration for their impact on overseas filers can be enormously punitive.*

*We Americans abroad need relief. In my situation ... [ TELL YOUR STORY.]*

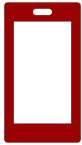
*I value my U.S. citizenship. I vote every election. I pay attention to U.S. politics as much if not more than the average citizen. But I don't believe it's fair that I am taxed in [country of residence] as well as in the US on income I make abroad.*

*Americans abroad need Congress to enact reforms that –*

- *End double taxation;*
- *Remove the barriers to banking, saving, investing; and*
- *Simplify filing.*

*Can I email you a Briefing Document that outlines the tax problems suffered by Americans abroad and our reform recommendations for you to pass along to [name of candidate]?*

*Thank you for your time and I hope we can count on the support of [name of candidate] if s/he is elected in November.*



## Messaging the candidates

- **Emailing the candidate** – see the letter language on the next page. *Don't forget to cc [taxationtf@democratsabroad.org](mailto:taxationtf@democratsabroad.org)*

- **Sending Tweets** (using incumbent Rep. Susan Wild (D-PA07) and her Republican challenger Lisa Scheller as an example)

@WildForCongress, Americans abroad will #votefromabroad in record numbers. We need your support in the House for expat tax reform to end double taxation, remove barriers to banking, saving and investing and simplify filing. #WeWillVoteFromAbroad #WeNeedRBT #WeNeedFATCAReform @DemsAbroad

Americans abroad will #votefromabroad in record numbers. @SchellerforPA, in Congress will you end double taxation, remove barriers to banking, saving & investing and simplify filing? #WeWillVoteFromAbroad #WeNeedRBT #FATCAReform #PAProud

- **Suggested Facebook Post** – include a photo of yourself

There are 6.5 million #Americansabroad like me struggling with the U.S. tax code because it discriminates against us in so many ways. Filing from abroad is inordinately complex. The majority of us are forced to engage a tax consultant who understands the tax system of both the U.S. and our country of residence at enormous cost. Often we owe no tax and go to all that expense for nothing. When we do owe tax to the U.S. then we are paying twice on the same dollar of income. Also, a range of tax provisions make it inefficient for us to save and invest. And financial account reporting obligations make it difficult to obtain even ordinary banking services. The whole system is very hard on working families living abroad and very unfair. We are no different from working families in the U.S. I live abroad not to cheat on taxes but because [work, life, love, family, parents, adventure, healthcare, other] brought me here. [Tell your story here.] If the U.S. had a system of residency-based taxation, like nearly every other nation, then I'd still be required to report my U.S.-based income to the IRS, but not the income I make and pay tax on in [name of country]. @[FB name of candidate], I will #votefromabroad in [electoral district]. If elected will you support #RBT/this reform and others to eliminate double taxation, remove barriers to banking and saving and simplify filing from abroad?

- **Instagram advocacy** – search for the campaigns of the candidates running in your Congressional District and comment on their posts with simple, direct messages about American voters abroad voting in .

6.5m Americans live outside the U.S. Please ask [STATE Congressional District Number, e.g. PA07] voters living abroad to vote. Go to [VoteFromAbroad.org](http://VoteFromAbroad.org) to request a ballot. #VoteFromAbroad

6.5m Americans, including [STATE Congressional District Number, e.g. PA07] voters live outside the U.S. We are subject to taxation in the country where we live and in the U.S. and to oppressive foreign financial account reporting. Filing from abroad is complex, expensive and discriminatory. In Congress we need you to end double taxation, remove barriers to banking, saving & investing and simplify filing. Can we count on your support? #WeWillVoteFromAbroad #WeNeedRBT #FATCAReform



## Writing letters (or emails) to the candidates



Writer's Name & Address  
Date

Candidate's name

Address

Dear \_\_\_\_\_

Re: Seeking your support for tax reform for Americans abroad

I vote in your district and I live in [name of country]. Like other Americans living abroad, I am required to file taxes both in the US and [name of country].

There are 6.5 million Americans like me, living outside the United States, struggling with the U.S. tax code because it discriminates against us in so many ways. Filing from abroad is inordinately complex. The majority of us are forced to engage a tax consultant who understands the tax system of both the U.S. and our country of residence at enormous cost. Often we owe no tax and go to all that expense for nothing. When we do owe tax to the U.S. then we are paying twice on the same dollar of income. Also, a range of tax provisions make it inefficient for us to save and invest. And financial account reporting obligations make it difficult to obtain even ordinary banking services. The whole system is very hard on working families living abroad and very unfair. We are no different from working families in the U.S. We live abroad not to cheat on taxes but because work, life or love brought us here.

Americans abroad need Congress to enact reforms that end double taxation, remove barriers to banking, saving and investing and simplify filing. We support a switch from the current U.S. system of citizenship-based taxation to residency-based taxation. If the U.S. had a system of residency-based taxation, like nearly every other nation, then I'd still be required to report my U.S.-based income to the IRS, but not the income I make in and pay tax on to [name of country].

We also support a Same Country Exception which would exempt Americans living abroad from disclosures on the financial accounts in their countries of residence which we need to pay bills and save for the future – NOT to hide income from tax authorities.

My personal story is as follows... .

I value my US citizenship. I vote every year I can. I pay attention to U.S. politics as much if not more than the average citizen. But I don't believe it's fair that I am taxed in [country of residence] as well as in the U.S. on income I make abroad. I am asking for the support of [name of candidate] for reforms to the taxation of Americans abroad if s/he should be elected.

Thank you

Kind regards,

Name

Voting Address

## Americans Abroad and U.S. Taxation

- Subjected to taxation both in the U.S. and in the country they live in
- Endure extremely complex and costly U.S. filing obligations
- Double taxed on a range of income items; harmed especially are those most vulnerable and living on foreign government social welfare and retirees living on pensions.
- Face discrimination in many areas of the U.S. tax code.
- Punitively taxed on investments in their countries of residence.
- Barred from investing in the U.S. without a U.S. residential address.
- Locked out by many foreign banks and financial institutions unwilling to comply with U.S. foreign account reporting laws.
- Tax Cuts and Jobs Act “transition taxes” will crush the small to medium sized businesses built by Americans abroad.
- Many retirees abroad lose a material portion of their duly earned U.S. Social Security benefits.
- Are forgotten in lawmaking and largely ignored by Congress.

And we -

- Are voting from abroad in 2020 in record numbers.
- Have made up and will continue to make up the margin of victory in close races across the country.

## **The Democrats Abroad Statement on U.S. Taxation**

**Democrats Abroad is committed to tax policy that:**

- Helps reduce inequality and expand opportunity;
- Makes the tax code fairer for all Americans;
- Protects programs essential to national, community or individual well-being; and
- Raises revenue from the greatest ability to pay.

**Democrats Abroad supports tax reforms that:**

- Clarify and simplify filing;
- Do not add significantly to the federal deficit; and
- Do not create loopholes to be exploited for tax avoidance.

**Democrats Abroad has published a [“laundry list” of tax code provisions](#) that discriminate against Americans abroad. We are committed to Residency-Based Taxation as a remedy, [requiring little effort by Congress](#), that addresses the vast majority of the tax problems faced by Americans abroad. Further, we will continue to promote the elimination of FATCA filing for the accounts of Americans abroad in the countries where we live, the repeal of the Windfall Elimination Provision, relief for Americans abroad from the transition taxes in the Tax Cuts and Jobs Act, a Commission on Americans Living Abroad, membership in the Congressional Americans Abroad Caucus and a citizenship remedy for Accidental Americans.**

We join our colleague organisations advocating for Americans abroad in their call for Ways and Means Committee hearings in the U.S. House of Representatives on the taxation of Americans abroad as a means of profiling the tax discrimination suffered by Americans abroad and a range of recommended reforms.



## Campaign for Tax Reform for Americans Abroad

# VOICES *from Abroad* VOTES *from Abroad*

Thank you for your participation in this campaign!

Please send questions and comments to [taxationtf@democratsabroad.org](mailto:taxationtf@democratsabroad.org).

*“The best way to not feel hopeless is to get up and do something. Don’t wait for good things to happen to you. If you go out and make some good things happen, you will fill the world with hope, you will fill yourself with hope.”* Barack Obama

**Vote from Abroad**★.org

Absentee ballots for Americans

 **DEMOCRATS ABROAD**