

October 8, 2021

Dear Ms. Sanford,

Re: Expression of Interest in the RBT Coalition

It is with pleasure that I inform you that Democrats Abroad would like to become a member of the Residency Based Taxation (RBT) Coalition, which we understand is described as follows:

- An informal group of organizations and individuals (“members”) that openly support enactment of RBT.
- It has no formal structure and is not an association of any type or separately organized entity and so does not make tax filings or register with the IRS.
- Members must unanimously agree on any actions, such as signing a letter. No one can sign for the RBT Coalition on behalf of individual members. Individual members must separately sign anything with their name on it.

Further, we understand the RBT Coalition as:

- Assembling information about RBT and making it available to the public, the government, and the media;
- Presenting arguments, agreed by all members, in favor of RBT;
- Being responsible for holding meetings (“in person” or “virtual”) when 2 or more members call for a meeting and a majority of members agrees, whether or not they wish to attend, with notice to all members;
- Being responsible for maintaining and sharing its records, including meeting minutes and correspondence, as agreed by the members;
- Avoiding anything that looks like a proposal, could be characterized as lobbying, is politically partisan, or is or appears to be self-promotional.



Further, in our understanding, the RBT Coalition does not and will not:

- Advocate for enactment of a specific piece of legislation or particular policy action;
- Undertake actions that would require it or its members to register as a lobbyist;
- Campaign on behalf of or in opposition to any candidate for or holder of public office;
- Collect monies;
- Directly or indirectly give any gift or pay for the travel of any candidate or holder of public office;
- Have officers, directors, or spokespeople;
- Take action without the unanimous, written consent of all its members.

We understand that all members will sign an agreed expression of support for a switch from citizenship based taxation to RBT but that such agreement does not yet exist.

We consent to be included on your list of members and post our logo on the RBT Coalition website until such time as we provide notice that we no longer wish to be included on your list of members and have our logo posted on the RBT Coalition website.

Please contact me at any time to discuss this expression of interest and the way forward in confirming the membership of Democrats Abroad in the RBT Coalition.

Sincerely,

Candice Kerestan

International Chair, Democrats Abroad

Cc: [Talking Paper – RBT Coalition February 2021](#)