**LANGUAGE FOR A STATEMENT TO THE SENATE COMMITTEE OF FINANCE IN RELATION TO THE MARCH 25, 2021 HEARING ON *HOW U.S. INTERNATIONAL TAX POLICY IMPACTS AMERICAN WORKERS, JOBS AND INVESTMENT***

Hearing Statement

The U.S. is the only advanced country that taxes its citizens on their world-wide income when those citizens live, work and pay tax in another country. I not only pay taxes in *[name of country]* where I live but I also file a tax return to the IRS every year. Declaring non-U.S. income on IRS forms is very complicated. Hiring tax return preparers that understand the U.S. tax system as well as the *[country of residence]* tax system can be very expensive, which makes meeting U.S. tax obligations a serious financial burden even if no tax is owed.

I’m an ordinary American. I moved to [country] *to [be with my partner/ family/get an education/take an exciting job/ other].* I am/My family are not wealthy. I/We don’t have room in my/our household budget to spend on tax return preparers, and I/we certainly cannot afford to be double-taxed.

*[You can insert your personal story here.]*

I value my American citizenship. I pay attention to U.S. politics as much if not more than the average citizen and I vote in every election for which I’m eligible. But I don’t think it’s fair that ordinary, working class Americans like me, making a living and paying tax abroad, are subject to inordinately complex and sometimes punitive U.S. tax filing.

The current law is costly, punishing, and unfair, and it is causing some Americans abroad to consider renouncing U.S. citizenship. I hope that shocks you because it shocks me.

I am asking the Senate Finance Committee to hold hearings on Americans abroad and U.S. taxation. I encourage you to invite testimony from experts who can provide an accurate profile of the Americans abroad community and describe the burden that U.S. tax filing places upon us. I urge you to also explore the implications of a switch from our current system of Citizenship Based Taxation to Residency Based Taxation.

Thank you.

Name

Email address

City, Country of Residence

U.S. Voting address