**Talking Paper**

**Coalition for Residency-Based Taxation**

These are preliminary thoughts about creation of a coalition supporting enactment of residency-based taxation – what it might look like, some elements that might be addressed, and some things that might best be avoided. (The coalition is herein referred to as “RBT Coalition”.)

1. What It Will Look Like
	1. Overview

The RBT Coalition will be an informal group of organizations that openly support enactment of residency-based taxation (RBT) in lieu of citizenship-based taxation (CBT).

The RBT Coalition will present widely-accepted arguments in favor of residency-based taxation. It will assemble information about RBT and make this information available to the public and to governments, including the U.S. government. It will also disseminate this information to the news media.

It will be “informal” in that it will not be an association of any type or a separately organized entity. Consequently, it will not file for any form of tax-exempt status with the IRS or be required to make any tax filings. It will not advocate for enactment of a specific piece of legislation, such as, a congressional bill or resolution, or a particular action by the legislative, executive or judicial branch of the U.S. government. It will not conduct itself in a manner which would require it or any entity or individual associated with it to have to register as a lobbyist. In no manner will it participate in, or intervene in (including the publication and distribution of statements), any campaign on behalf of or in opposition to any candidate for public office. It will not collect monies. It would not, directly or indirectly, give any gift or pay for the travel of any member or employee of Congress. Any contributions, donations, or the like will not be made through the Coalition.

The RBT Coalition will not have officers or directors or spokesmen/spokeswomen.

Any action taken on behalf of the Coalition will require unanimous consent of all its participating organizations, indicated in writing.

It will hold meetings when two or more participants call for meeting and a majority of participants agrees, whether or not they wish to attend. Meetings may be “in person” or “virtual”, with notice to all participants.

The records of the Coalition will be maintained and shared as agreed by the participating organizations. “Records” could include minutes of meetings and correspondence.

* 1. Composition – at outset and evolving over time

At the outset, the RBT Coalition will be comprised of a group of participating organizations drawn from different segments of the expat community.

1. Oranizations representing Americans abroad – individuals and businesses. Examples are American Citizens Abroad, AARO, FAWCO, Democrats Abroad, Republicans Overseas, the US Chamber of Commerce (including sub-groups and similar groups, such as, business councils).
2. Social and Business groups of Americans. Examples: American Clubs, American-foreign trade associations, American oversease business associaitons.
3. Policy oriented groups and so called “think tanks”
4. Service providers that cater in some measure to expats. These individual service providers include:
	1. Different segments of the broadly-defined tax return preparation services community. Within this population are return preparers – large, medium-sized, and small
	2. Investment advisers and asset managers that are focused on the expat community. This population ranges from medium-sized firms to offices or “shops” within large organizations.
	3. Legal advisors. This includes some individuals and small firms but more often “practices” within larger firms.
	4. Software providers and other tech-oriented groups. This is a small, specialist population.
	5. Relocation agencies and similar organizations.
	6. Large public accounting firms and economic consultancies.
5. Elements to be addressed
	1. What is it expected to do?

Its focus will be entirely on replacing citizenship-based taxation with RBT. The principal arguments in favor, such as, tax fairness and efficiency, will be agreed to by all participants.

* 1. How formal a structure?

There will be no formal structure, such as, a management committee or a committee of advisors. There will be a list of participants with contact information. All participants will sign an agreed expression of support for adoption of RBT in place of CBT.

* 1. Governance

No formal governance. No one participant or individual will be authorized to act on behalf of or speak for the coalition. Members must unanimously agree on any actions, such as, signing a letter to Congress. No one can sign on behalf of individual members. Individual members must separately sign anything with their name on it.

* 1. How to proceed. Start with a small group and build from there. The population of participants can be expected to grow with signs of progress on the legislative front.
1. Things To Be Avoided

1. Anything that looks like a proposal.
2. Anything that could be characterized as lobbying.
3. Anything that is politically partisan.
4. Anything that is or appears to be self-promotional.