

To: International Tax Sub-Group

From: Amy Diederich Jost, US citizen living in Switzerland

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To whom it may concern,

As an American living abroad, I find the increasing and increasingly more complex tax and treasury forms daunting. I know many Americans who have given up their citizenships due to those issues. I don't want to find myself (or my American son) making such decisions.

I suggest:

1. The number of forms an American needs to complete be reduced. This year (2014), I had to complete these forms for taxes: 1040s, schedule C, schedule B, form 2555, FBARS, and I might need form 8934 – I'm still trying to figure that out.
2. Treasury and the IRS should work together regarding reporting on foreign bank accounts and foreign earned income.
3. If at all possible, Americans abroad should not be required to provide so much information – not only in the number of forms, but in the complexity of them. We pay taxes on our income abroad and are citizens of one of the few countries which need to file tax returns (and pay if our salary exceeds a certain amount) in addition to doing the same where we live locally.
4. Relax the foreign bank account bureaucracy – many banks won't let Americans living in their country open a bank account anymore.

Many thanks for your consideration,

Amy Diederich Jost