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International Tax Bipartisan Working Group  
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**Dear Hon. Senators Hatch and Wyden,**

I wish to urge you to seriously consider the merits of residence-based taxation as recommended by the American Citizens Abroad organization.

I found work in New Zealand and moved here in 2008. The tax system here is incredibly simple and modern. It's easy to understand, fair, and requires no effort on the part of the taxpayer. Three flat rate tax brackets, with all tax being withheld by banks, employers and businesses. It's just too simple to even compare to the U.S. system. Only a very small number of people need to file tax returns, because almost everybody falls into the standard tax regime.

Having grown up and worked in the U.S until moving to New Zealand at the age of 53, and always having filed my own tax returns, there sure is a world of difference in tax systems. I'd recommend a fact-finding trip just to check out the beauty of New Zealand, but also to study a great tax model.

I've continued to file my U.S. tax returns, of course, and it's gotten quite a bit easier now that E-Filing is actually working. But I have to say, there's no point at all in the exercise for me. I live here in New Zealand, pay taxes here, and avail myself of government services here. My income has been less than what is allowed for the Foreign Earned Income Exclusion, so along with 80% of other Americans abroad, I haven't owed U.S. tax (other than briefly when I was working remotely for a U.S. company).

I should mention that I continue to vote in every U.S. election. I also vote in New Zealand.

It's just plain wrong that the U.S. thinks its citizens still need to pay U.S. tax even if they live elsewhere. Ben Franklin and Tom Jefferson would never believe where we've ended up, even worse than King George.

Now it's become evident that the out-of-control IRS is literally robbing overseas taxpayers of their assets. They require everyone to file forms disclosing maximum balances in every foreign banking account. This is really none of their business. Foreign banks are understandably averse

to cooperation, and many instead just choose not to do business with U.S. citizens. This means in many cases that U.S. citizens are being denied access to banking services.

And if these useless, degrading, and invasive forms aren't filed, the IRS threatens citizens with seizure of 50% of their total assets per year, for six years maximum ... 300% of a person's assets. If that's not robbery, I don't know what is.

Please consider residence-based taxation. Get rid of all this IRS malarkey. It just makes sense.

**Sincerely,**

Individual U.S. Citizen and Taxpayer  
Christopher Dean Tillman