

Courtney R. Thomas, Ph.D.

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14 April 2015

Orrin Hatch, Chariman  
Ron Wyden, Ranking Member  
Committee on Finance  
United States Senate  
Washington, D.C.

Dear Senators,

I am writing to you as an American citizen who has been living and working in Switzerland since February 23, 2013. In 2012 completed my Ph.D. at the University of California, Los Angeles, in Chemistry and I am now working as a postdoctoral researcher studying cancer biology at the Ecole Polytechnique Fédérale de Lausanne (EPFL). The aim of our research is to understand the reasons that cancer grows and spreads in the body, and we focus our research mostly on pancreatic, breast and brain cancers. It is exciting and rewarding work.

I have filed my taxes for both 2013 and 2014 under the current law. I implore you to change the law so that it is simpler for Americans earning income outside of the US to file their taxes. I have spent more than 10 hours with customer support trying to figure out how to even file my return for this year. H&R Block has suggested that I use their Expat program, for which they charge an estimated \$250-400 for "simple" cases, as they advertise on their website for the program. This is unacceptable that, as a person who meets the requirements for tax exemption under the current rules, I should have to pay this amount of money as one of the only options. Companies should not be profiting off of this complexity at my expense.

Please make this simpler on Americans living abroad. I suggest that taxes not be required for Americans who do not earn any US wages and who are taxed at the source of income. I am happy to pay taxes to support public services, but I should not be required to pay taxes in two different countries when I live in only one.

Thank you for your consideration,

Courtney R. Thomas, Ph.D.  
Switzerland