

To whom it may concern,

My name is Keith. I'm a 38 year old dual Australian U.S. citizen. I live in Australia where I've been all my life. I've always paid taxes here until I became very sick 7 years ago. I am now homebound and on a disability pension. I learnt a few months ago that U.S. law requires me to file extremely complicated tax returns for the last three years and FBARs for the last six even though I'm not working, I don't owe any tax and would not have owed any when I was working. My bank accounts are all Australian and I'm somewhat offended by the suggestion that they are 'foreign' accounts that should be reported to the U.S. as if I'm some rich tax cheat squirreling money offshore.

Nevertheless I have applied for a social security number so that I can fill out these forms as required. Today I received a letter from the embassy in Manilla that I can not be granted an SSN because I don't have a current U.S. Passport. I'm very sick and I don't want to be mucking around trying to get a passport so I can get a number in order to fill out some forms that I probably won't know how to fill out even though I'm sure I don't owe any tax. Please help people like me by getting rid of citizenship based taxation and replacing it with residence based taxation. This is all very stressful. As well as hurting dual citizens by cumbering them with unnecessary paperwork and large accountancy fees, surely it must be costing the IRS in dealing with a whole lot of paperwork from people who won't owe any tax anyway. I also have no voting rights in the U.S. so I come under U.S. tax reporting laws but have no representation to influence reporting laws that I believe are profoundly unjust.

The threats of penalties for failing to file FBARs or making mistakes on returns also seems rather draconian, especially given the U.S constitution prohibits excessive fines... I think. Thank you for your time. Forgive my verbosity.

Regards
Keith Weeks