

Kristen Pollard

March 28, 2015

International Tax Committee
United States Senate
Washington, D.C. 20510, U.S.A.

Dear Senators,

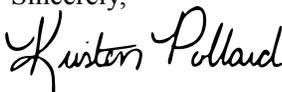
I'm writing to you today to support changing the U.S. Federal tax system to a residency- rather than a citizenship-based system for individuals. I furthermore support a same-country exception when reporting "foreign" bank accounts under Fatca. As a U.S. citizen living and working in Germany, I feel very strongly about this matter and would like you to consider my situation when making your decision.

My husband, also a U.S. citizen, and I moved to Germany about three years ago so that he could take a job with a small German company. While he had a good paying job in the state of Virginia and I had just graduated with my post-graduate degree in secondary education, we felt that the chance to live and work in another country would be a once-in-a-lifetime opportunity to work and travel before settling down.

However, our life abroad has been complex. Every year we pay roughly 30% of our income to the German state. Furthermore, because of the complexity of our tax situation, we have to pay up to 400€ each year to file our taxes with the German and U.S. governments, as well as with the state of Virginia. This process is time-consuming, costly, and stressful for us. We worry over the double-taxation and find the reporting of our taxes excessive. Though I work for an international school, I still make a teacher's salary, and my husband works in support. I am currently paying back \$60,000 in student loan debt to various banks in the United States, which is an additional burden not shared by my international coworkers.

As I understand it, changing the definition of a U.S. person in section 7701(a)(30) of the federal tax code to a residency- rather than a citizenship-based system does not need legislative action and would provide overseas Americans like myself and my husband with tremendous relief. I hope you will consider my situation and vote to make the change. Thank you for your time.

Sincerely,



Kristen Pollard

