

April 11, 2015

As a U.S. citizen and longtime French resident. I would like to share some concerns I have regarding the complexities Americans like me face when filing a U.S. tax return.

First, I am concerned about the budget cuts that are closing the IRS offices abroad. As of the date of this letter, I believe there are no longer any services available to us here in France. The assistance provided by the Paris IRS office has been invaluable to me over the years. In the past I have been able to visit the office in person, as well as contact them directly by telephone with my questions.

Filing an annual tax return is a daunting task as new regulations are added. I am doing my best to comply. However, I worry about who will answer my questions in the future. In addition, I am disheartened to hear that many calls to the IRS offices in the U.S. go unanswered. Unfortunately, I can not afford to hire a CPA knowledgeable about the complex tax situation of a U.S. citizen residing overseas.

In an effort to reduce the difficulties many Americans in my situation confront each year, I strongly support a Residency-Based Taxation system. This would put U.S. persons on par with the citizens of other countries. The U.S. is one of the few countries in the world to tax internationally based on citizenship. I live and work in France, pay French taxes and file a French tax return each year. However, I am liable to file a U.S. tax return as well, even though I earn no income in the U.S. A taxation system based on residency would seem to be a fairer option for those Americans who reside overseas.

Thank you for your time and consideration of this important matter.

Respectfully,

Laura LOUYOT

[REDACTED]

Paris, France 75015

[REDACTED]

e-mail address: [REDACTED]

New Jersey Address

[REDACTED]

Toms River, New Jersey  
08755