

14 April 2015
Milan, Italy

To Whom it May Concern:

My name is Mary Elizabeth Williams. I am an American citizen currently living in Italy. I moved to Italy last year because I got married, but I have been living in various EU countries (Germany, Switzerland, France) since 2011. I am a classical singer, working primarily as an opera singer. I was compelled to relocate to Europe because after the financial downturn, many opera houses in America either closed, shortened their seasons, and/or lowered their fees. I was essentially running out of places to work in the United States. When my contracts dwindled, I decided to move to Europe because there are more opera companies per capita. It has been a good move in that I am working more, now--but the economic downturn has been difficult everywhere, and making a comfortable living as an artist (despite having a full performance calendar) is still difficult.

One of the major financial hurdles since moving to Europe has been conquering the tax requirements as a U.S. citizen each year. In addition to being taxed in whichever country I am working, and again in whichever country I am living, I am also required to file taxes in the United States, even though I am no longer a resident and do not use the services for which taxes pay. Even when the taxes themselves are negligible, the cost of filing as a self-employed person with income coming from several nations is prohibitive. In 2013, my accountant of many years sent me a letter resigning as my tax preparer, because the complication of my tax return was "beyond" her. After a two year search, I have finally found a new tax preparer who seems up to the task; she charges me \$200 per hour, and it typically takes her 10 hours to file a return from start to finish.

Every year, the little bit of money that I have managed to save after paying local taxes, the expenses of traveling and living on the road is spent--not to build a pension fund for myself, or put a down payment on a house, but to pay for the preparation of my U.S. taxes and the taxes themselves.

Please consider revisiting the tax laws for expats. I know that there are many people who flee the United States in order to avoid paying their fair share of taxes, but there are many of us normal working people who are suffering mightily for the sins of others.

Best Regards,



