

April 14, 2015

Dear Sir or Madam at the International Tax Department,

As an American citizen residing and legally working in Switzerland since 2007, I wanted to provide my opinion regarding the difficulties I face with the current Citizenship-Based double taxation policy.

This policy provides a significant yearly financial burden for me.

I have never seen a convincing justification why the US should tax the income I have earned while residing in a foreign country. In the absence of such a justification, I am not in favor of Citizen-Based Taxation. Therefore, I am a strong supporter of Residence-Based Taxation.

In addition to the cost from double taxation, the filing process is very complex. Regulations also change yearly. Therefore, since I am determined deliver the IRS an accurate tax filing, I must pay for tax preparation, which is roughly \$1,800-\$2,200 per year.

To summarize, I am fully in favor of eliminating the policy of double taxation. I am fully in favor of the policy of Residence-Based Taxation.

I sincerely appreciate your attention to this matter.

Best Regards,
Michael Redford

[REDACTED]

Contact Details in America:

[REDACTED]

Contact Details in Switzerland:

[REDACTED]