

To: individual@finance.senate.gov

To: international@finance.senate.gov

ROSS ALEXANDER MACNIVEN

Phone No: [REDACTED] **Email:** [REDACTED]

Current Address: [REDACTED]

Last address in USA (N.B. left in September 1997): [REDACTED]

Dear Sir

Due to the publicity here in the UK surrounding the Mayor of London, Boris Johnson and his American Citizenship/IRS issues, it has come to my attention that I too am what I believe is sometimes called an 'Accidental American'.

I was born in August 1995 in Southfield, Michigan to parents who are both British Citizens. My father worked for Ford Motor Company in the USA from April 1993 to September 1997 when the family was transferred back to the UK. My birth was registered with both the British and American authorities at the time.

Since September 1997 I have visited the USA twice on vacation but other than that I have not been back. I have no property, savings or income in the USA and never have had.

I am now 19 years old and studying for a Business degree at University. I consider myself basically a citizen of the UK, the country I have grown up in, but I have always been proud to be a citizen of America as well. Thus far I have not been employed full time so I believe that I am not yet behind in filing the US tax forms I now know I have to complete even if, due to the reciprocal arrangements between the UK and US, I may not owe any money.

However the current Citizenship-based taxation policy of the USA is going to be a headache for me in the coming years as I finish my education and move (hopefully) into full time employment. The cost and time involved in compliance for someone like me who has no experience of the IRS and no family member with recent experience either, will, I understand, be significant. I know from all I have read that the forms are complex and need to be thoroughly understood. There will also be a financial complexity related to filing taxes in US dollars when all my money/earnings will be in Sterling. I think the only way I can do things correctly will be by paying several hundred dollars for outside professional help. This seems a most unfair burden on me given that I will almost certainly be paying to prove that I do not owe any tax to the US government as I will have paid appropriate amounts of tax on my earnings in the UK to the UK government as a matter of course. For your information I do not expect to move to the US for employment.

I would like to urge you and your fellow group members to seriously consider reforming the system to a Residence-based taxation (RBT) as proposed by the organisation American Citizens Abroad (ACA), which I read about when I was looking into this issue. <https://americansabroad.org/files/6414/2352/3607/rbt-and-tax-reform-feb-2015-final.pdf>.

Everyone expects to pay taxes on money earned or held in a country they reside in. I find it very hard to understand why a country as great and strong as the USA uses a Citizenship-based taxation policy while all the other 'great' nations of the world do not.

I have had to seriously consider renouncing my American Citizenship over this issue, due to the significant burden filing taxes in the US will be for me. For now, I have decided not to renounce as I hope and believe that reform will come once Washington has an opportunity to review things -- my view of the U.S. has always been of a reasonable and sensible nation.

I look forward to hearing that the taxation policy has been reformed. Without that happening, I fear that ultimately I and many others will feel compelled to renounce citizenship -- not a good outcome I think for us, or for the U.S. nation.