

March 21, 2015

Hello,

I have lived outside the US since March 2009 and have filed my US taxes each year. I have worked for Hewlett Packard in both the UK and Spain and have started my own business in Spain. I did receive a severance payout in Spain when HP terminated my contract and paid local taxes on that amount. This year, I need to pay \$500 to have someone file my US taxes for me due to the complexities around double taxation and worldwide income.

As I have not lived in the US for over 5 years and have been paying local taxes in Europe to support my life and the community in which I live, I fully support changing the US Federal tax system to a residency rather than a citizenship-based system for individuals.

I believe the IRS should consider changing the definition of a U.S. person in **section 7701(a)(30) of the federal tax code**. For example, if a US person lives outside the US for two or three consecutive tax years, they are no longer considered a U.S. person for federal income tax and reporting purposes. This would provide overseas Americans with tremendous relief.

Sincerely,

Elizabeth de Avila

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