

To the Members of the Senate Finance Committee:

I am writing with regard to the highly bureaucratic policy of citizen-based taxation that causes millions of Americans living abroad countless hours of confusion and/or thousands of dollars every year in accountant fees, merely to prove that they do NOT owe the IRS a penny.

I personally work and pay taxes in Sweden, a country that taxes me at a much higher rate than the US ever would, and yet, every year I have to file many forms with the IRS. Making a mistake in this very complex jungle of forms can cost \$10,000, even if I do not owe anything!

The definition of a U.S. person in **section 7701(a)(30) of the federal tax code** needs to be revised. By changing the definition of a U.S. person for tax purposes in the code (e.g. if a U.S. person meets the bona fide residence test or physical presence test for two or three consecutive tax years, they are no longer considered a U.S. person for federal income tax and reporting purposes) would provide a lot of overseas Americans with tremendous relief. Furthermore, it would save the overburdened IRS time and funds with almost no loss of revenue, since most Americans living abroad are not wealthy or tax evaders. They live and pay taxes where they work.

This is a change that should not need legislative action. I hope that you will consider this proposal and save my daughter and me hours of headaches in the future. We are patriotic Americans who love our country, but find citizen-based taxation ludicrous.

Sincerely yours,
Catharine Walker Bergstrom