



LEMONADE
F I L M S

1709 – 1010 Richards St
Vancouver, B.C. V6B 1G2
Canada

April 14, 2015

Dear Finance Committee Chairman Hatch and Ranking Member Wyden,

I am a Canadian-US citizen born in Canada. I am a US citizen through my father, but have never lived in the United States.

I recently had to turn down a position with a growing Canadian company because of the financial reporting requirements expected of US citizens living abroad. The company to which I was offered the position has no ties to the US, therefore it's understandable they find it unacceptable to have their private financial information turned over to a foreign nation and the IRS.

The US's unique tax laws that treat its citizens as though we are resident in the US are impeding US citizens from advancing in an increasingly globalized world. Your efforts to bring the US in line with other nations by adopting a tax system based on residency is what's needed to allow Americans to compete globally.

Yours truly,

Spencer T Herman

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