To Whom It May Concern:

I am writing to express my opinion a give my input on how to improve the United States tax code. I am a US and Canadian citizen who was born in Canada to an American Mother and Canadian Father. I have lived in Canada my entire life, except for four months after completing my University degree, and I primarily consider myself a Canadian, but am proud of both my Canadian and American heritage. That being said every spring I am frustrated by the US tax code, which requires that I file a US tax return.

I think it is unjust that Americans are taxed based on citizenship rather than residency and I believe that in most cases this is a net loss for the US. Filing a US tax return every year costs me money, time, and adds unnecessary stress to my life, but does not appear to benefit the US government or other US citizens in any way. This is because I pay a Canadian firm to prepare my US tax return, therefore no Americans or American companies make and money, and do not end up having to pay US taxes because of basic exemptions and tax agreements with Canada. I think it would be better if US citizens were taxed on residency rather than citizenship, this would simplify my personal tax situation and be a much more just system for all US citizen living abroad.

I also think that the US tax code requires an undue amount of reporting and is far too complex for people who live outside the US, and especially for people who are citizens and permanent residence of a different country. Complying with the FATCA regulations is very time consuming and I believe excessive for someone in my situation. I understand that the FATCA regulations were put in place to stop US citizens from hiding money in other countries. Unfortunately, it has also caught people like me who live in other countries and have bank accounts like any other person for my daily life. I am not trying to hide any money from the US and only have bank accounts in Canada. I think that these Canadian bank accounts should be exempt from the FATCA reporting requirement as they are not “foreign” to me as I live in Canada and I am a Canadian citizen.

Beyond the undue extra cost, time, and stress of filing a US tax return and complying with the FATCA regulations I think that taxing based on citizenship rather than residency goes against one of the founding principles of the United States “Taxation without Representation”. While I am allowed to vote I do not feel that I my interests and needs are being properly represented in the US federal government. I would be happy to file and pay US taxes if I lived in US where I could enjoy the benefits that those taxes provide: government representation, roads, schools, police and fire departments, etc. However, as a citizen and resident of a different country I cannot make use of any of those benefits.

Thank you for taking the time to read this letter. I appreciate the opportunity to express my opinions and give my suggestions and I hope that the US tax code can be changed in a way that if more fair and beneficial to all parties involved.

Sincerely,

Brendan Scorrar

Vancouver, BC, Canada

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