RE: **Taxation of US Expats**
11 April 2015

As an expat who has lived outside of the US for 20 years (UK and the Netherlands), I would like to share my views and thank you for requesting input on the very important subject of expat taxes. I am a sole-trader consultant and NOT wealthy nor do I have rich corporate benefits. I am writing to:

- object to the high cost and complexity of annual filings as well as the cost of double taxation and excessive reporting, especially of foreign pension funds! If I am not to be a burden to the government, why is it so intent on doing everything possible to reduce my pension?
- I object to the windfall elimination provision of social security which robs me of $400 a month which I HAVE PAID INTO from working for 18 years in the US!
- support changing the U.S. Federal tax system to a residency- rather than citizenship-based system for individuals.
- a same-country exception when reporting "foreign" bank accounts under Fatca

Finally

- Please consider changing the definition of a U.S. person in **section 7701(a)(30) of the federal tax code**. 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). This is a change that should not need legislative action and would provide a lot of overseas Americans with tremendous relief.

Thank you for your consideration. I would appreciate a response.

Sincerely,
Deborah Dunham
[redacted]