Evan Simpson
[redacted]

April 5, 2015

The United States Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, DC 20501-6200

Dear Senators and Fellow Americans,

This letter addresses the Finance Committee's efforts to modernize the nation's tax code. I wish to comment in particular on the consequences of individual income tax regulations for persons like me who reside abroad for reasons of employment.

Almost all of my income is derived from foreign sources. The requirement that I report this income annually to Washington is a significant cost for me and my wife. We get next to nothing in return.

The United States also gets next to nothing from us, but the country clearly expends considerable unproductive resources processing reports from families like ours.

There is another cost as well. The costs and inconvenience of the filing requirement have led a number of my expatriate friends to renounce their American citizenship. I understand their decision but hate to see it.

Please count me among the many who believe that the present system of individual income tax should be replaced by a residence-based system.

Sincerely yours,



Evan Simpson