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London, Ontario Canada N6G 4Y1
April 1, 2014

To: The United States Senate Committee on Finance
219 Dirksen Senate Office Building
Washington, DC 20510-6200

Gentlemen,

As a veteran of the US Army during the Korean War who has worked and retired abroad, I want to praise and thank you for taking on the formidable task reforming the long overdue reform of the tax system.

As an American citizen living in Canada I can not even determine or get the many tax forms and instructions and help I need from from anywhere close to where I reside. Citizens living in the USA have numerous community centers and libraries where this help is readily available. There are no IRS 800 phone numbers or offices in Canada available to me.

When in desperation, I make an expensive long distance call to the IRS Customer Service desk in DC, the wait time is often up to an hour, even when the call does not get dropped before someone comes on the line. The IRS website does little to ameliorate these difficulties.

To be fair with citizens like myself who are proud of their country of birth, Congress must either base the tax system on residency; or, at least, provide a blanket tax exemption for citizens living abroad with wage, business or retirement incomes below the equivalent of US$ 150,000.

The blanket exemption could simply be a statement or a line item on the 1040 claiming that a citizen's total income is below these amounts after taxes paid in local currency of the country of residence. The IRS could then have the option of asking for a copy of the foreign tax return submitted to the country of residence that shows the final amount paid in the local currency. Alternatively, a letter or certificate from the tax authority of the country of residence stating reported gross income in the local currency and tases paid or owed at year end could be provided to the IRS.

In any event, the current tax system is unfair to an individual who works or worked abroad in the interests of his American employer, or for himself in the interests of the American people. Or simply went abroad because there were no suitable jobs in the US and didn't want to burden the US welfare system.

The current tax laws and regulations are so helter-skelter that they would be an embarrassment to an undeveloped banana-republic.

Sincerely,

John Chidiac