Dear Group Members,

As an individual US citizen with dual Spanish nationality, I would like to reiterate something that I am sure you have heard from others in my position. The US tax rules should be only for residents of the U.S.

All the money I have saved, in accounts, in funds and in stocks in Spain have come from my earnings in Spain. I pay Spanish taxes (a lot more than I would have to pay in the US) on this money. I do not owe anything in taxes to the US, but I must spend literally hours preparing my US tax return and I must spend money every year to go to a US tax person IF I CAN FIND ONE here in Spain.

I believe that there are more than 6 million Americans in this situation. We have no representation in the US government and we receive no benefits from this tax situation. I understand that the US is the only country besides Eritrea that has a non-resident based tax system.

I hope you will consider our situation in your work on tax reform.

Kathleen Kelley

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