Dear Senate Finance Committee,

As an American living abroad for almost a decade, I am very encouraged to hear that you are soliciting input concerning tax policy for Americans living abroad.

Taxes are each individual's participation towards funding the services the government provides, and make fire and police departments possible, schools function, and pave interstate highways.

But with a full time job and spouse in France, I am not using those resources and I pay taxes to the French government. Other Americans living abroad have a similar situation. For this reason, I think it most logical to change the US Federal tax system to a residency, rather than citizenship, based system for individuals. I also support a same-country exception when reporting "foreign" bank accounts under Fatca so that accounts in the country of residency are not considered "foreign".

I understand the idea that Americans should not be able to avoid taxes by hiding money abroad, but for the vast majority of Americans living abroad it's not a question of hiding a fortune but rather living with a foreign spouse or having a job that means living outside of the US. I earn 14,400€ (net) a year working at the local university, and many of the other Americans I know in France earn similar salaries. This means that we have to file taxes in order to say that we don't owe anything. If

I would suggest changing the definition of a US person in section 7701(a)(30) of the federal tax code.

I'm not mistaken, the only other country that bases taxation on citizenship is Eritrea, which shows that America is an outlier with no other developed nations using the same policies. The policy was enacted in 1861, and it's time to bring the federal tax code up to date. Americans are living abroad for professional and personal reasons, not to avoid taxes.

Thank you,

Laura Campbell