Hello,

My name is Saeed Rezaiyeh. I am an American citizen living and working in Sweden (since 2008). The reason I am writing to you is because it is that time of the year again where expat americans are by law required to file taxes in US. This is the most stressful time of the year for me, not because I don't want to file taxes (I file taxes every year here in Sweden and pay one of the highest taxes in the world), but because filing taxes as an expat is so complex and so time consuming as is the case for expat-americans. Add to that the fact that US government threatens americans abroad with huge fines if they make any kind of mistake. I feel like a second class citizen discriminated by my own government just because I live and work abroad.

I have a masters degree in computer science but the tax code for expat-americans is so complex that there is no way for me to understand it even I spent weeks on reading and trying to understand it. I have no choice but to use accountants to file my taxes which not only are very expensive but also does not really give you the peace of mind since I still don't understand the forms and documents that are being filed on my behalf.

To emphasize again, I don't have anything against paying my share of taxes to the society. I am already happily doing that in Sweden and using the benefits that comes with it. What I mind is the extreme administrative hassles (time, cost, complexity) that americans abroad have to go thru every single year even if they don't have any US based income sources and even though they will never owe any taxes to the US government from their yearly non-US income.

I don't understand the need for the american government to control it's citizen's life as it does. I am already filing taxes in Sweden and paying one of the highest taxes. Why the need to file taxes to the US government when I don't have any US based income? I would be more than happy to file and pay my shares of taxes to the US government if I have US based income.

Citizen based taxation does not really protect the right of american citizens abroad. It only adds tremendous stress to their daily lives.
One of the things that stresses me most is that I have to report absolutely everything, and if I make a mistake, the american government threatens me with all kinds of punishments and fines. Why the need to treat hardworking americans living abroad like outlaws? From the research I have done, my understanding is that US government will not lose any tax-revenue if they changed to a residence based taxation system. So why add so much stress to American citizen's everyday lives just because they live and work abroad?

American government would do its expat-citizens a huge service if it changed its taxation system to be based on residency and not citizenship.
I feel I am punished and discriminated against by the american government just because i live and work abroad.

The stress of doing anything wrong is so profound that I have seriously considered to renounce my citizenship. I like to be an american. Why force people to renounce their citizenships? Deciding to live and work abroad is not against the law and the US government should not treat its expat citizens as if they have done anything illegal and should be subjected to harsh treatment at tax time.

Please change the taxation system to be based on residency instead of citizenship. I don't see any reason for the American government to add the burden of filing income taxes to ordinary hardworking americans living abroad if they do not have any US based income sources. Mind you, almost all of us are already taxed in their new home countries. And since most countries have higher tax-rate than US, majority of expat american will not owe any taxes to the american government from their non-us income anyway. It is just a tremendous hassle and burden to go thru the process of preparing and filing taxes and being nervous you have done something, anything wrong.

If it is too difficult for you to protect the interests of the americans living abroad and make their daily lives a little less stressful by changing to a residence-based taxation system, can you at the least try to make it easier for hardworking expat-americans to file their yearly taxes? Make it less time-consuming, easier to understand, easier and less costly to file?
It would be such a great service to American citizens living and working abroad.

Thank you
Saeed C. Rezaiyeh
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