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Zürich, Switzerland, 15 April 2015

Re: Tax Reform for Expatriates

To Whom It May Concern:

I am an American Citizen and I have been an expat in Switzerland for 5 and half years now. I went abroad to do a post-doc in a famous laboratory for solar energy conversion, and I ended up staying. The US tax code is so complex that I simply must have professional help, which costs me more than $400 for a federal return (I am single with no dependents, no property, and my tax return was 32 pages long). This year I became a professor, and I have to budget for my impending US tax bill, which I expect to be at least $10,000. I owe this money to the US even though I may not even step foot in the US this year. Moreover, I have to declare the employer contribution to my Swiss retirement account *as income*, which makes my US tax burden even higher.

I have zero incentive to participate in retirement savings since I am unable to deduct contributions to my foreign retirement account on my US tax return. Any effort to reduce my tax burden in Switzerland through contributions to a retirement account simply results in more taxes being paid to the US, as I would then have a smaller Foreign Tax Credit. I live in Switzerland, and have no intention to move back. Why must I continue to pay all of these taxes to the US when I don't use the infrastructure?

I don't know what the aim of the current state of the law is which results in double taxation of its citizens abroad. I did not move abroad for any other reason than to learn a new scientific field from a world-renowned researcher who happened to live in Switzerland.

Please, let's join the rest of the world by renouncing citizenship-based taxation!

With highest regards,



Prof. Dr. David Tilley
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