Dear US Senate Committee on Finance,

Thank you for the opportunity to provide input into your efforts toward much-needed tax reform.

I am a US citizen living in Canada, at least for the time being. I came here at 12 years of age when my mother returned to live in her home country. I never begrudged my mother that, as I always felt it was natural for someone to want to maintain strong ties to the land of their birth, that is unless that land is acting in a threatening manner against them.

I too have valued the relationship I have with the United States during these nearly 50 years I have lived beyond it borders as part of the American diaspora. My connection to the country extended in so far that I wanted my son to share in the privilege of being an American by allowing him to be born as one here in Canada.

Unfortunately, events that have transpired over the last few years have changed my relationship with the US to the point where I find myself asking: Have I left the US or has the US left me? I've come to the conclusion that the US has left me. When I look at how other civilized nations treat their citizens abroad, I feel ashamed for America - the so-called land of the free. Americans throughout the world, once proud to call themselves Americans, are renouncing US citizenship in record numbers for the sole purpose of protecting themselves and their families against their once beloved America. Some even say that the biggest single threat to US citizens abroad is the US government itself. Could anyone really argue?

For the last few years, I've had to do what citizens living in the US don't need to do, that is to prove to the US government at great personal expense every year that the accounts I use to maintain a mortgage, pay for groceries and living expenses are not being used for money-laundering, tax evasion and terrorist activities. I must also prove, again at great expense, that the taxes I pay locally aren't owed to the US where they could be used for services I don't use. All for the sin of living outside the geographical confines of the US.

Had I known what abuses lie ahead, I would have severed my ties long ago rather than subject my son to the same. Had I done so, my son would never have been born an American (nor his children). I would never have had to pay the IRS a big chunk of my retirement savings just to make myself compliant into a tax system I didn't know existed a mere four years ago. I'm glad my mother did not live to see what bringing me to her home has done to her daughter and her family. She'd roll in her grave knowing that it will now cost each of us US$3000 and two trips to the consulate to renounce our once proud birthright citizenship. This barrier to American global mobility does nothing but hurt the American brand, in fact, is causing us to be shunned by the rest of the world. Who wants to marry or become a business partner with an American to be subjected to all the same expensive and privacy-invading reporting obligations to prove to the IRS and Treasury Department that they too aren't money launderers and terrorists?

Unlike America, many nations place value on their citizens who live abroad. They do not cause them to become pariahs due to policies that no one could imagine exist in a free world. Some, like France, even have their own legislative representation. Others, like Canada, allow their citizens to repatriate should they choose to after they renounce. None other than a despotic-run country in Africa do they stalk their citizens for taxes to cover services they are incapable of giving to those citizens. The current US policies that encourage good, law-abiding people to renounce US citizenship MUST STOP!

America is at a moral crossroads here. Will she continue to wage war on her own people, or will she liberate those whose lives she seeks to destroy so that they may continue to call themselves "American"?

The US must move from a tax system based on citizenship to one based on residency, and allow its citizens the freedom that citizens of all other nations enjoy and prosper from.

Yours truly,

Suzanne Herman

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