Thank you for the opportunity to submit ideas on how the matter of citizenship-based taxation can be improved.

Two thoughts for now:

1. A child born overseas to one American and one foreign parent who lives his/her whole life overseas still has to file tax returns in the United States despite never earning once single U.S. cent. I understand and appreciate that said people have the privilege of holding a passport, voting, etc but it seems a big waste of IRS resources to have to plow through returns that don't actually provide a return to the U.S.. Perhaps there can be an exception for people who live in the U.S. only as minors or never at all? If you really think that a return is that necessary perhaps a simple 1040EZ-type online form would do. It could serve as an affidavit that the person has not generated any U.S. income.

2. Taxation of foreign pensions/superannuation is a devastating problem. Such funds that are earned and regulated strictly overseas should be exempt, especially because they increase the likelihood that a person will be a self-funded retiree rather than claim government benefits.

Respectfully,

Wendy Gaylord

[redacted]