

Dear Hatch, Wyden, and Staffers,

I feel that citizenship based taxation is inherently unfair. Taxes are paid by citizens to pay for services provided by the Government. As a citizen living abroad, I don't receive services from the US Government. I won't likely receive social security, since I do not work in the US. Any illness or disease will not be treated by an American hospital. I don't drive on Federal roads, my car doesn't release emissions to be handled by the EPA. If I were to lose my job I wouldn't get Unemployment benefits. If my home was attacked by terrorism, it is unlikely the US Government would respond to protect me or my family. The milk I drink did not come from an American farm, neither did the fruits or vegetables I eat, nor the meat I cook for dinner. My power does not come from an American plant. If I buy a house here, being an American won't affect my interest rates or my ability to purchase a home. I am not eligible for food stamps or Medicaid. I don't get the Pell Grant or other financial support to attend University.

If you argue that my passport (which I paid for) is a service I receive, or that my embassy provides services to me. Then it is clear you've never tried to use these services. The embassy services are incredibly expensive, \$35 to send a 1 page fax. I can't go to my embassy in case of an emergency, but I can make an appointment, wait for two weeks, stand outside in the rain before surrendering all of my personal belongings to the armed guard and then wait in the 1970's prison that the embassy of Stockholm resembles. The alert emails I receive are often after whatever I should have avoided occurred. If I am paying for the service of being told of a dangerous protest, then I would like to be notified before the event ends, preferably the day before at least. It would also be nice if perhaps the embassy had some flowers, a covered bench to wait for the opportunity to be frisked, and maybe even interior décor that represents this millennium.

Even if you do not agree that taxes should pay for services, which they don't in the case of people living abroad. Then maybe you feel that taxes are a citizens duty and don't provide an undue burden. In which case you try filing in two countries at the same time. Even if I do not have to pay taxes, I have to file, which I have been quoted of amounts up to a thousand dollars just to inform the IRS I do not owe them money. If you want to file yourself you need to know how, and emails to the IRS go unanswered. The IRS in Europe has very limited hours, and when you do find time within their window where you can work

on your taxes, you are then put on hold at an international dialing rate. Sometimes you are on hold for over an hour. This all adds up to filing taxes being expensive, stressful, and time consuming to have to pay or not pay for services I don't receive. Then I have to figure out how the taxes I pay to the US influence the taxes I pay to my host country. I love my country, and I have no intention on giving up my citizenship no matter how long I may live abroad. Yet, for someone that is trying to just pay the bills the cost of my citizenship is a burden. I don't have the time to try to negotiate international tax laws while I am going to school full time, working three part time jobs, and trying to get home to have dinner on the table. I don't make enough money to afford to pay someone else to do it for me either. If I don't find a way to get it done though, I can lose my bank account, lose my school scholarship (which requires I have a Swedish bank account), and in some cases no be able to cash my paychecks (which when I earn more than roughly 300 dollars I can't get cash but can only deposit it into my account). I do not believe my country wants to cause a burden on the citizens that don't earn enough to pay taxes, and even the citizens that do make lots of money probably don't receive services from the country.

Please revise this system. It's broken, unfair, and a burden to loyal citizens. I think people that spend less than a month in the US should not have to pay any income tax.

Thank you,

Cassandra Hokka Zakrisson

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