

To whom it may concern,

I am a United States citizen living and working abroad and find the current U.S. tax law and regulations to be convoluted, inefficient, unfair, and time-consuming. I of course declare and pay taxes in my country of residence where I work and benefit from valuable services. I estimate the time it takes me to declare and pay taxes in this country to be about two hours per year. By contrast, it typically takes me between 20 and 25 hours per year to complete the U.S. tax declaration, mainly because of the amount of information I must gather, the complexity of the tax law and the lack of automated tax declaration systems.

The citizen-based tax system is the source of the problem. Individuals who live abroad should not be subject to nor liable to U.S. taxation. It is also not reasonable to require such individuals to submit a U.S. tax declaration.

Sincerely,

Johan Alfredeen