



AMERICAN CITIZENS ABROAD
EDUCATE, ADVOCATE AND INFORM

VIA EMAIL

August 21, 2020

The Honorable Carolyn B. Maloney
Chairwoman
Committee on Oversight and Reform
Co-Chair, Americans Abroad Caucus
U.S. House of Representatives

The Honorable Mike Thompson
Chairman, Committee on Select Revenue
U.S. House of Representatives

The Honorable Ron Johnson
Chairman, Committee on Homeland
Security and Governmental Affairs
United States Senate

Louis DeJoy
Postmaster General
United States Postal Service
475 L'Enfant Plaza, SW
Washington, DC 20260

The Honorable Jim Jordan
Ranking Member
Committee on Oversight and Reform
U.S. House of Representatives

The Honorable Adrian Smith
Ranking Member
Committee on Select Revenue
U.S. House of Representatives

The Honorable Gary C. Peters
Ranking Member
Committee on Homeland Security and
Governmental Affairs
United States Senate

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Chairwoman Maloney, Chairman Thompson, Chairman Johnson, Ranking Member Jordan, Ranking Member Smith, Ranking Member Peters, Commissioner Rettig and Postmaster General DeJoy,

We are writing on behalf of American Citizens Abroad (ACA, Inc.) and American Citizens Abroad Global Foundation (ACAGF). ACA, Inc. is a non-profit (section 501(c)(4)), non-partisan organization advocating on behalf of the 9 million Americans living and working overseas. Our sister organization, ACAGF, is a non-profit (section 501(c)(3)), non-partisan research and educational organization.



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We are writing to express our concerns over the current mail delivery delays due to the COVID-19 and issues related to funding of the US Postal Service and their effects on the community of Americans living and working overseas.

Americans living and working overseas are subject to the same tax laws as Americans living in the United States. Americans overseas also have the right to vote just as Americans living in the United States, however, these citizens rely almost one hundred percent on absentee ballot voting. ACA has already heard from members and supporters who have requested absentee ballots and have been waiting weeks to months to receive them. Others have reported submitting their ballots by registered mail and, after 5-6 weeks, still have not received confirmation of the receipt of their ballot by the Bureau of Elections in their state.

With the shutdown and delays in mail service worldwide, it is important that the US Postal Service do all in its power to ensure that Americans overseas can vote by mail, thus guaranteeing that their vote is counted in the upcoming election.

The issue with postal service integrity for Americans living and working overseas extends beyond just voting, although it is perhaps one of the most critical aspects of our democratic system. However, many Americans overseas receive their Social Security benefit checks via the postal service and all US taxpayers must interact with the Internal Revenue Service (IRS) by mail. This can result in costly and devastating effects if there are delays in the receipt of communications from the IRS.

Even in the best of times, prior to COVID-19, members and supporters reported receiving notifications from the IRS months after the deadline for a response, resulting in penalties simply because the taxpayer was unaware of the IRS notification. This could, in the extreme, risk denial or revocation of a US passport given the recent passage of the Passport Revocation Provision which was part of the Surface Transportation Act of 2015. Fortunately, we have heard from the IRS and the State Department, that revocations and denials of US passports have been suspended during this time of pandemic. Nonetheless, this does highlight the importance of the integrity of a fully functioning US Postal Service.

The root of these problems with the IRS is certainly the United States' unique system of citizenship-based taxation (CBT) – taxing based on citizenship. ACA has long advocated for a move to residency-based taxation (RBT) – taxing based on where income is earned. The starting point for the US Congress in understanding the depth of the problems facing the community is to hold hearings on all of the issues affecting Americans living and working overseas. This would then give the Congress the ability to create legislation and regulations to correct the problems. Issues affecting much smaller communities than the 9 million Americans



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living and working overseas have been allowed to be heard at Congressional hearings. The US Congress needs to give US citizens living and working overseas this same opportunity to testify.

Respectfully,

Jonathan Lachowitz
Chairman
American Citizens Abroad

Charles Bruce
Legal Counsel
American Citizens Abroad

Marylouise Serrato
Executive Director
American Citizens Abroad

CC: Members, Americans Abroad Caucus
Members, House Committee on Oversight and Reform
Members, House Ways & Means Select Revenue Committee
Members, Senate Committee on Homeland Security and Governmental Affairs