



**AMERICAN CITIZENS ABROAD**  
THE VOICE OF AMERICANS OVERSEAS

11140 Rockville Pike, Suite 100-162  
Rockville, Maryland 20852

November 6, 2015

VIA FAX

Representative Paul Ryan  
Speaker of the House  
1233 Longworth House Office Building  
Washington, DC 20515  
Fax: 202-225-3393

Senator Orrin Hatch  
Chairman, Senate Finance Committee  
104 Hart Office Building  
Washington, DC 20510  
Fax: 202-224-6331

Representative Peter Roskam  
Chairman, Ways and Means Committee  
2246 Rayburn House Office Building  
Washington, DC 20024  
Fax: 202-225-1166

Representative Bill Shuster  
Chairman, Transportation and Infrastructure Committee  
2268 Rayburn HOB  
Washington, D.C. 20515  
Fax: 202-225-2486

Dear Sirs,

Congress in the coming days is expected to act on Surface Transportation Reauthorization and related measures, including DRIVE (Developing a Reliable and Innovative Vision for the Economy Act of 2015). Consideration, we understand, is being given to adding, or leaving attached to, this legislation a tax provision authorizing the revocation or denial of renewal of a citizen's passport when the individual in question has \$50,000 or more of unpaid federal taxes, which the IRS is trying to collect through enforcement actions.

This provision creates a tax-collection mechanism that is frankly far too draconian. This approach puts disproportionate pressure on the taxpayer and risks mistakes and unforeseeable consequences, which would be life-changing for the individual. It discriminates against Americans abroad who, unlike Americans living in the US, are overwhelmingly reliant upon their US passports in their everyday lives.

American Citizens Abroad, Inc. strongly opposes enactment of this type of provision and urges Congress not to act until it has held hearings and explored alternative ways to solve any perceived tax collection problems.

Enactment of this legislation would come at a time when the Internal Revenue Service's, including Collections', ability to render services to taxpayers overseas and, in effect, help them "work out" their collection problems, are severely reduced. IRS offices overseas have been closed. The ability of revenue officers in Collections to meet with taxpayers outside the US, as a practical matter, is nonexistent.

If there are questions with respect to this subject, please contact Charles M Bruce, Legal Counsel, ACA, at [cmb@aif.ch](mailto:cmb@aif.ch).

Sincerely,

Marylouise Serrano  
Executive Director  
(202) 322-8441

CC: The Honorable Robert B. Stack, Deputy Asst Secretary for International Tax Affairs, Fax: (202) 622-6415  
Representative Carolyn Maloney, Co-Chair Americans Abroad Caucus, Fax: 202-225-4709  
Representative Mick Mulvaney, Co-Chair Americans Abroad Caucus, Fax: (202) 225-0464  
Nina Olsen, Taxpayer Advocate, Fax: (202) 622-7854

American Citizens Abroad (ACA), for over 30 years, has been the voice of Americans overseas. It is a non-profit, non-partisan, all-volunteer organization that represents the interests of Americans living and working outside the U.S.