

Congress of the United States
Washington, DC 20515

September 27, 2021

The Honorable Richard E. Neal
Chairman
Ways and Means Committee
US House of Representatives
Washington, DC 20515

Dear Chairman Neal,

On behalf of the estimated nine million U.S. citizens who live and work, study, raise families and retire abroad, we write to express our support for the inclusion in the Budget Reconciliation package provisions to simplify tax filing and expand tax compliance for Americans abroad. We support a short form certification for those with ordinary salary and wage income, pensions, and other non-wage transfers from foreign governments who owe no U.S. tax.

U.S. citizens living outside the U.S. bear uniquely onerous tax compliance responsibilities that require an understanding of both the U.S. and a non-U.S. tax system, including bilateral tax treaties and agreements. This makes tax filing from abroad inordinately complex. Internal Revenue Service (IRS) support is insufficient to enable Americans abroad to easily comply, forcing them to engage professional tax return preparers who commonly determine they owe no U.S. taxes. These services are routinely priced beyond the reach of ordinary middle-class citizens and therefore result in compliance lapses, which not only causes high levels of stress but also makes citizens reluctant to engage with U.S. government and consular services, including voting. This proposal will greatly simplify filing for those who clearly owe no tax, including those utilizing the Foreign Earned Income Exclusion (FEIE), claiming Child Tax Credits, or credits for foreign taxes already paid.

By implementing a short form certification, the IRS would provide Americans living abroad a more efficient way to annually declare these amounts and expand U.S. tax compliance. This reform has no revenue impact but will save the IRS resources it would otherwise expend on \$0 returns. Including this provision in the Reconciliation package will provide practical, consequential tax relief for Americans abroad.

Thank you for your attention to this request.

Sincerely,



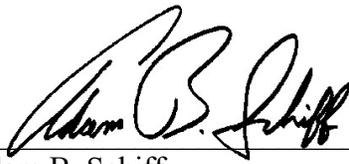
Dina Titus
Member of Congress



Carolyn Maloney
Member of Congress



Jamie Raskin
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Adam B. Schiff
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