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Washington, DC

The House Ways & Means Oversight Subcommittee hearings on the Challenges Facing American Taxpayers held on February 8th with Ms. Erin Collins testifying on behalf of the National Taxpayer Advocate supports American Citizens Abroad (ACA) position that hearings on the issues facing the community of Americans living and working overseas are essential and long overdue (See her testimony here: [NTA-Testimony 2-8-2022.pdf \(irs.gov\)](#)).

Many of the issues raised by those Representatives questioning Ms. Collins on the challenges facing American taxpayers affect the overseas American community but in ways that the Congress does not understand or appreciate. ACA both wrote and met with Ms. Collins in 2021 to discuss the issues as her offices continue to be supportive of our community and we highlighted many of the problems facing the community, both those noted in her annual report to Congress and others (See ACA's letter to Ms. Collins here: [taxpayer-advocate-response-report-congress-210805.pdf \(americansabroad.org\)](#)).

At the House Ways & Means Committee hearings, Representative Gomez (D-CA) highlighted how the IRS is unable to meet the service needs of his constituents, this is true for, and more amplified for, the community of Americans overseas. If Representatives in the Administration and the Congress cannot address questions about the overseas American community to the Committees through subject specific hearings, then the Committees have an obligation to hold hearings specifically for the community of Americans overseas. This has never been done and in a world of global economic activity, global nomads and transient citizens, is sorely needed as the tax code and compliance mechanisms for the community of Americans overseas is lagging behind the realities of a global and mobile work force.

ACA advocates for adoption of Residence-Based Taxation (RBT) which would address many of the IRS and tax filing problems raised at the February 8th hearings. The first step in the process is for the Congress to hold hearings to understand directly from the community of Americans overseas, organizations representing them and professionals about their problem.

ACA will be submitting commentary to the House Ways & Means Oversight Committee hearing held on February 8th in the coming days and will soon be announcing the results of ACA Global Foundation's research work on RBT. We invite the Congress and Administrative offices, as well as ACA's members, to check back to our website for details.

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