

Dear President-elect Donald Trump,

Congratulations to you and the Republican Congress on your historic election success.

You have pledged “to every citizen of our land that I will be president for all Americans” including “the forgotten men and women of our country” who “will be forgotten no longer.” As one of the “forgotten”, I write to you today to encourage your immediate attention to a matter that the Republican Party, in its 2016 Election Platform, has promised to remedy.

I am one of the estimated eight million American souls living outside the United States who are enduring the financial persecution of the Foreign Account Tax Compliance Act, a draconian piece of legislation manufactured by the Democrats during their eight-year regime. The countless letters, proposals and pleas for justice that we have sent to the relevant committees of both the House and Senate have been completely ignored. Plenty of attention has been afforded extra-territorial corporate tax issues but we individuals, with little means to do so, are left to fend for ourselves. On one hand, we are being hunted ruthlessly as “guilty-before-proven-innocent tax-evaders” while on the other hand our concerns about the resultant effects of this legislation on our innocent lives are ignored and totally “forgotten” beneath the heap of other matters deemed to be more important.

In reality, we are ordinary Americans who have found homes — permanently — in other lands. Our lives have taken us abroad for a variety of ordinary reasons: education, professional experience, love and marriage, adventure, charitable work. We are upstanding citizens and tax-payers in the countries of our residence (and, often, second citizenship). Our banks, far from being “foreign”, are down the street from where we live. We are paying the rent and the grocery bills like every other American, not moneylaundering or involved in some other suspicious activity.

A large number of us, including myself, were small children when our parents moved “overseas” to pursue their lives. We have grown up in other countries and have stayed. Our “foreign” educations did not include courses in US tax law. We had no idea (until our home countries agreed, under threat of sanction, to enforce FATCA on their own, supposedly sovereign, soil) that the United States is one of only two countries in the world (the other being the dysfunctional dictatorship of Eritrea) that impose an income tax on one’s identity as a citizen.

It is beyond time for the leader of the free world to acknowledge the shame of this deplorable “partnership” and join the rest of civilization which has long recognized that residence and/or territoriality are the only criteria upon which a fair and equitable income tax system can be based.

The Republican Party has, indeed, recognized, in its 2016 Election Platform, my community’s premise that citizenship-based taxation (CBT) is wrong and must be abolished.

“The Foreign Account Tax Compliance Act (FATCA) and the Foreign Bank and Asset Reporting Requirements result in government’s warrantless seizure of personal financial information without reasonable suspicion or probable cause. Americans overseas should enjoy the same rights as Americans residing in the United States, whose private financial

information is not

subject to disclosure to the government except as to interest earned. The requirement for all banks around the world to provide detailed information to the IRS about American account holders outside the United States has resulted in banks refusing service to them. Thus, FATCA not only allows “unreasonable search and seizures” but also threatens the ability of overseas Americans to lead normal lives. We call for its repeal and for a change to residency-based taxation for U.S. citizens overseas.” [Republican Party Platform 2016, p. 13]

CBT is a breathtakingly un-American policy. CBT is exactly the same form of taxation that was imposed on the American colonists by the 18th-century government of Great Britain. In fact, the colonists had less reason to rebel against it than my community does today. They actually received services from the Crown for the taxation that was imposed on them. But we — out here in Canada, in France, in Japan, in Sweden, in Chile, Australia, South Africa or wherever else on the planet we find ourselves — receive absolutely nothing from the United States government. Nor have we asked for anything other than our right to travel to the country of our birth to visit friends and family (and spend our tourist dollars). Our schooling, our policing, our roads and bridges, our health care, our pensions and our old age security are all covered by the governments of the countries we live in. Any US consular expenses we may incur are paid for by us in user fees at time of service.

In short — we cost America absolutely nothing, yet are subject to its harshest and costliest tax reporting requirements and its most punitive penalty schedule for errors, omissions and failure to file. For a retired person such as myself to become “compliant” with the system after having lived abroad for well over half a century (all the while earning and saving for the future in the least advisable — from a US tax standpoint — investment vehicles) would be tantamount to submitting oneself (and one’s “foreign” spouse!) to a financial execution.

One of the saddest consequences that have emerged from the Democratic FATCA “witch-hunt” is the fear of their native land that has been engendered within the hearts of many of us courtesy of the hard-nosed tax rhetoric that has emanated from Mr. Obama’s Washington. I am afraid to cross the border and have not seen my family in five and a half years. No American, however loosely connected to the country due to distance of time and space, should ever have to undergo the severe emotional distress of exile when the only “wrong” committed is the unwitting disobedience of a musty, hundred-year-old law no one knew about that has no place in the modern world.

Being American is not a benefit; it is an identity. The unconscionable practice of taxing a population for their identity alone — transforming their very essence of being into a liability — MUST cease. I ask you to join with Congress in bringing citizenship-based taxation to an end, once and for all. By doing so you will be fulfilling your desire to “serve the people” by freeing all Americans from the tax bondage that has prevented them from “pursuing their happiness” and achieving the same prosperity on the global stage that all other citizens of this world are permitted to enjoy.

I await the promised Republican adoption of residence-based taxation with the greatest anticipation, as I do my opportunity to visit the land of my birth once again, before I am too old to do so.

Mary Blackhill, Canada

