



March 10, 2020

The Honorable Michael Pompeo  
Secretary of State  
U.S Department of State  
2201 C Street, N.W.  
Washington, DC 20520  
United States of America

Dear Mr. Secretary,

I am the President of the Accidental Americans Association, the world's first organization to represent and defend accidental Americans against the serious consequences of the Foreign Account Tax Compliance Act (FATCA) and Citizenship-Based Taxation (CBT).

The term "accidental American" refers to millions of individuals who acquired U.S. citizenship by accident of birth, but have no ties with America. Many did not live there beyond babyhood, have neither worked nor studied there, and often have no U.S. social security number. The majority does not even speak English.

Most would like to renounce their U.S. citizenship, but many cannot afford to do so. The waiver procedure alone costs \$2,350 on top of the sums required to comply with the Internal Revenue Service for the previous five years. These can run to tens or even hundreds of thousands of dollars.

Recently, the Internal Revenue Service announced a new procedure aimed at relieving accidental Americans of their tax obligations. The vast majority of accidental Americans could benefit because they would pay less than \$ 25,000 in taxes for the past 6 years and have less than 2 million euros in assets. But the latest IRS measure ignores the high cost to Accidentals of hiring experts to find out whether they qualify for the new tax break, to help them file their tax declarations and the procedure for renouncing American citizenship.

On 3 December 2019, the Presidency of the Council of the European Union sent a letter<sup>1</sup> to Treasury Secretary Steven Mnuchin asking him to reduce the fees associated with the waiver procedure because this cost, which was raised in 2015 from \$450 to \$2,350 (an increase of 422%), is a real obstacle for accidental Americans who wish to renounce American citizenship.

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<sup>1</sup> <https://data.consilium.europa.eu/doc/document/ST-15021-2019-INIT/en/pdf>

It is reasonable to wonder about the reasons for such an increase. Is it to discourage mass renunciation of American citizenship by accidental Americans that is prompted by the dramatic consequences of CBT and FATCA?

\$2,350 is an exorbitant sum and does not correspond at all to the real cost of the procedure. This is what emerges from a recent report<sup>2</sup> published on 25 February 2020 by the Office of Information and Regulatory Affairs of the Executive Office of the President. According to the report, State Department calculations show the cost of the procedure is \$20.25 per person.

Therefore, on behalf of the accidental Americans I have been representing around the world for the past five years, I would ask you to kindly instruct your administration to reduce the costs associated with the renunciation procedure drastically so that accidental Americans can get rid of their unwanted nationality if they so wish.

Sincerely,

Fabien Lehagre  
President of the Accidental Americans Association



cc:

The Honorable Steven Mnuchin  
**Secretary of the Treasury**  
The Honorable Mark Meadows  
**Chief of staff for President Donald Trump**  
The Honorable Carolyn Maloney  
**Chair of the House Oversight Committee**  
The Honorable Jerrold Nadler  
**Chair of the House Judiciary Committee**  
The Honorable Lindsey Graham  
**Chair of the Senate Judiciary Committee**  
The Honorable John Corryn  
**Chair of the Subcommittee on Border Security and Immigration**

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<sup>2</sup> <https://www.reginfo.gov/public/do/DownloadDocument?objectID=99061200>