



*“Being an American outside of America is no longer safe.”*

SURVEY REPORT:  
EFFECTS OF THE EXTRATERRITORIAL APPLICATION OF U.S.  
TAXATION AND BANKING POLICIES

INTRODUCTION

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Stop Extraterritorial American Taxation (SEAT) is an international, independent, non-partisan not-for-profit association based in France. The mission of SEAT is to provide an educational platform for individuals, policymakers, academics, and professionals about the effects of U.S. extraterritorial taxation.

From late October until mid-December 2020, SEAT carried out a study to better understand the effects of the extraterritorial application of U.S. taxation and banking policies on persons living overseas. The study was conducted in the form of a survey open to current and former U.S. citizens and green card holders, as well as their spouses and partners, living outside the United States.

The survey was conducted using the online survey tool Qualtrics. The survey was publicized via social media (principally Facebook and Twitter) and the SEAT website. Other organizations, such as the Association of Americans Resident Overseas (AARO) and the Association of Accidental Americans (AAA), also publicized the survey directly to their members and via social media. Additionally, the survey was publicized by the *American Expat Financial News Journal*.

The survey was conducted on an entirely anonymous basis. No records identifying those who completed the survey were kept. Participants had the option but not the obligation to provide an email address for possible follow up and to receive updates about the survey.

The only required questions were those at the beginning establishing eligibility to take the survey (verification of citizenship/green card status or of marriage/partnership with a U.S. citizen, and verification of residence overseas). All other questions survey participants could skip if they chose to do so.

The survey contained multiple-choice questions together with several invitations to provide commentary by inputting text. Such invitations were intended to provide participants with opportunities – but not any obligation – to describe their experiences and opinions in an open-ended manner.

A total of 1564 persons participated in the survey. The participants include persons from every state in the United States, living in 68 different countries around the world. Certain states as well as certain countries are more represented than others. This representation reflects, on the one hand, the larger populations of certain states (California, New York, Pennsylvania, Texas, Florida, Illinois, Washington, Virginia, Massachusetts, Maryland) and, on the other hand, the countries with the larger concentrations of American emigrants (Canada, Australia, United Kingdom, France, Germany, New Zealand).

The survey report consists of the following, available either online and/or in downloadable format:

<b>Part</b>	<b>Available Online</b>	<b>Available for download</b>
Introduction	✓	✓
Participant Data	✓	✓
Participant Comments (selected - data visualization)	✓	✗
Participant Comments (all – pdf format)	✗	✓

Comments and questions regarding the survey and the survey report should be directed to Laura Snyder (email: [laura@seatnow.org](mailto:laura@seatnow.org)).