



Re: “Biden’s Global Tax Surrender Harms American Workers and Our Economy”

Hearing July 19, 2023

Submission on behalf of Stop Extraterritorial American Taxation (SEAT)
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House Committee on Ways & Means

21 July 2023

Please accept this as our submission with respect to the July 19, 2023 House Committee on Ways & Means Tax Subcommittee Hearing: “Biden’s Global Tax Surrender Harms American Workers and Our Economy.”

The United States is currently engaged in negotiations with approximately 140 other countries for a worldwide framework for corporate taxation (the Framework). The negotiations are taking place under the leadership of the Organization for Economic Co-operation and Development (OECD).

Many members of the House Ways & Means Committee and other members of Congress object to multiple aspects of the Framework.

They object in part because the Framework includes taxation that: (1) taxes income sourced outside the country imposing the tax; (2) treats similarly situated persons differently, (3) taxes income as something other than an income tax or treat the income as outside the scope of a tax treaty, and (4) discriminates against Americans.

At the same time, however, Congress subjects U.S. nationals living in other countries to taxation policies that do each of those very four things.

The hypocrisy of this situation is stunning, and seemingly invisible to members of Congress.

The nationality-based U.S. extraterritorial tax system is destroying the lives of Americans who are bona fide residents (and tax residents) of other countries.

For decades overseas Americans and others have appealed to Congress to act with respect to the U.S. extraterritorial tax system. The long-standing system discriminates against persons of U.S. nationality living outside the United States, subjecting them to a tax regime that is more burdensome and punitive as compared both to persons residing in the United States (of any nationality) and to persons residing outside the United States who are not U.S. nationals. But their appeals fall on deaf ears.

Yet, today many members of Congress are voicing objections to tax policies recently adopted by other countries that are considered discriminatory against Americans. Their objections are vociferous, and they have invested considerable time and effort proposing alternatives and threatening retaliation if their demands are not met.

The only way that their demands could be understood as anything other than supremely hypocritical is if these members of Congress seek to end *all* tax policies that discriminate against Americans. And, for each policy, they do so with at least equal indignation and effort.

Any bill introduced to Congress seeking to end taxes that discriminate against Americans should encompass *all* taxes that discriminate against Americans, not just some. At a minimum, any such bill should include the discriminatory taxes that it is within the direct power of Congress to change.¹

We urge the House Ways & Means Committee to hold hearings focused on the difficulties Americans who reside outside the United States face in navigating the increasingly complex extraterritorial tax compliance regime that the United States imposes on them. These issues are not well known or understood, but they are a tremendous burden on millions of ordinary people who happen to live overseas.

The best solution to this problem is for the United States to come into alignment with every other developed nation on the planet and move to a residence-based taxation system for individuals. U.S. nationals who are tax residents of other countries would continue to be liable for U.S. federal income tax for any income which is effectively connected with the United States, as all non-resident aliens do, by using Form 1040-NR instead of Form 1040.

Discussion

The problems that persons of U.S. nationality experience because of the nationality-based U.S. extraterritorial tax system are well documented.² Also well documented are the many appeals to address the problems that have been made to Congress and other policymakers over decades.³ For the most part, the appeals fall on deaf ears.⁴ This is partly because, despite the efforts of many organizations and individuals over decades,⁵ many members of Congress and their staff remain unaware of the issues. This is also partly because some members of Congress and their staff are aware of the issues (or, at least, they consider themselves to be), but nevertheless believe the current system to be justified. They hold this belief even though the multiple rationales offered for the current extraterritorial system have been refuted in detail.⁶

The discussion below explains what the objections that members of Congress have with respect to the Framework have in common with the nationality-based U.S. extraterritorial tax system.

A. Taxation of non-U.S. Source Income

Members of Congress complain that the Framework allows a country to tax income that was not sourced in that country.⁷

¹ Other countries offer examples of how the United States can end its tax policies that discriminate against Americans while also protecting against tax abuses by wealthy persons. See Laura Snyder, *Extraterritorial Taxation #15: Taxing in Respect of Rights*, SEAT Working Paper Series #2023/15, at 7-11 (June 5, 2023).

² See, e.g., Laura Snyder, *The Unacknowledged Realities of Extraterritorial Taxation*, 47 S. ILL. UNIV. L. J. 243, 346-74, 285-89 (2023); Laura Snyder, *Extraterritorial Taxation #2: How It Is Experienced*, SEAT Working Paper Series #2023/2 (June 5, 2023).

³ Snyder, *Unacknowledged Realities*, *supra* note 2, at 275-85, 289-96.

⁴ *Id.* at 296-308.

⁵ *Id.* at 275-85, 289-96.

⁶ See, generally, Laura Snyder, *Can Extraterritorial Taxation Be Rationalized?*, 76 TAX LAW. 535, 575-77 (2023).

⁷ See H.R. 3665, 118th Cong. (2023), at 15 (adding IRC § 899(d)(2)(A)(i)).

The U.S. extraterritorial tax system is specifically designed to impose taxation on income sourced outside the United States. It is the necessary consequence of taxing the worldwide income of persons who do not live in the United States. This includes the income not only of individuals but also, indirectly through those individuals, of businesses.⁸ This – the taxation of income sourced outside the United States – is the principal explanation for the multitude of problems U.S. nationals experience.⁹ Further, because the nationality-based U.S. extraterritorial tax system attributes the income of companies outside the United States to their owners residing outside the United States (persons of U.S. nationality), the system specifically targets the businesses of other countries as well as the countries’ entire tax bases.¹⁰ U.S. taxation of income sourced outside the United States is reinforced by the standard “saving clause” found in U.S. tax treaties.¹¹

B. Treat Similarly Situated Persons Differently

Members of Congress complain that the Framework treats similarly situated persons differently. More specifically, the Framework treats differently two companies engaged in the same business in the same country.¹²

The U.S. extraterritorial tax system inverts this discrimination: in each country outside the United States, the system encompasses U.S. nationals (including those who operate small businesses outside the United States), subjecting them to a highly penalizing tax regime,¹³ while excluding from its scope everyone else who is not a U.S. national (including others who operate small businesses). At the same time, nor are U.S. residents, regardless of nationality, subjected to such penalizing policies. This manifest discrimination violates the constitutional and human rights of overseas Americans in several ways, including Equal Protection under the Fourteenth Amendment.¹⁴ Further, it constitutes a direct attack on the tax bases of other countries.¹⁵ The U.S. taxation of the residents of other countries syphons productive capital from those countries to the United States and, in doing so, erodes their tax bases.¹⁶

Table 1 catalogs the many elements of this double discrimination.

⁸ This is done via Subpart F of the Internal Revenue Code. 26 U.S.C. §§ 951-965. A high-profile manifestation of this is a case currently before the U.S. Supreme Court, *Moore v. United States*. See, e.g., Andrew Velarde, *Supreme Court to Hear Transition Tax Case with Vast Implications*, 180 TAX NOTES FED. 125 (July 3, 2023).

⁹ See, e.g. Snyder, *Unacknowledged Realities*, *supra* note 2 at 263-68.

¹⁰ See, e.g., Laura Snyder, *Extraterritorial Taxation #13: Other Countries Have a Duty to Act*, SEAT Working Paper Series #2023/13, at 10-11 (June 5, 2023).

¹¹ This is discussed further below, *infra* notes 41-42 and accompanying text.

¹² Under H.R. 3665, another country’s tax is discriminatory – and thus subject to remedial action by the United States – if the tax “in its practice or by its terms,” encompasses “nonresident individuals and foreign corporations and partnerships” while excluding from its scope “all residents (other than foreign corporations and partnerships)” that supply comparable goods and services. H.R. 3665, *supra* note 7 at 15-16 (adding IRC § 899(d)(2)(A)(iii)).

¹³ See Table 1, *infra* notes 17-38 and accompanying text. See also Laura Snyder, *Extraterritorial Taxation #8: More Violations of Equal Protection*, SEAT Working Paper Series #2023/8, at 2-7 (June 5, 2023).

¹⁴ For a detailed discussion of how the U.S. extraterritorial tax system discriminates against tax residents of other countries who are U.S. nationals, and, in doing so, violates multiple constitutional and human rights, see Laura Snyder, *The Myths and Truths of Extraterritorial Taxation*, 32 CORNELL J. L. PUB. POL’Y (forthcoming 2023). See also *infra* notes 48-52 and accompanying text.

¹⁵ Snyder, *Extraterritorial Taxation #13*, *supra* note 10 at 10-11.

¹⁶ *Id.*

Table 1: Similarly Situated Persons Are Treated Differently

	Contained in text of U.S. law/regulation/treaty	Non-Resident Aliens (NRAs)	U.S. Residents regardless of nationality	U.S. Nationals living outside the United States
1	Eligible for Earned Income Tax Credit	-	X ¹⁷	-
2	Eligible for Work Opportunity Tax Credit	-	X ¹⁸	-
3	Eligible for 2021 Advanced Child Tax Credit	-	X ¹⁹	-
4	Access to in-person IRS services	-	X ²⁰	-
5	Eligible for full tax treaty benefits	X	X ²¹	-
6	Subject to U.S. taxation based on worldwide income	-	X	X
7	Penalizing U.S. taxation of retirement savings in country of residence (CoR)	-	-	X ²²
8	Penalizing U.S. taxation of investments and capital gains in CoR	-	-	X ²³
9	Penalizing U.S. taxation of business operations in CoR	-	-	X ²⁴

¹⁷ To be eligible for the Earned Income Tax Credit, a taxpayer must meet certain requirements which operate to exclude U.S. nationals living outside the United States. Notably, the taxpayer must not claim the Foreign Earned Income Exclusion and, depending on the circumstances, may not use the filing status married filing separately (MFS). *Who Qualifies for the Earned Income Tax Credit (EITC)*, INTERNAL REVENUE SERV. (updated Jan. 13, 2022), https://www.irs.gov/publications/p596#en_US_2020_publink1000298590. Overseas taxpayers use the filing status MSF at a higher rate than domestic taxpayers (17.64% as compared to 2.09%). See Karen Alpert, *TCJA and US Expats, LET'S FIX THE AUSTRALIA/US TAX TREATY!* (Dec. 19, 2018), <https://fixthetaxtreaty.org/2018/12/19/tcja-and-us-expats/>.

¹⁸ Eligibility for the Work Opportunity Tax Credit is structured in a manner that makes it all but impossible for an employer or employee located outside the United States to qualify. For example, the employer's application for the credit must be certified by a state workforce agency. These do not exist outside the United States. See *How to File a WOTC Certification Request*, INTERNAL REVENUE SERV. <https://www.dol.gov/agencies/eta/wotc/how-to-file> (accessed May 4, 2023).

¹⁹ The 2021 American Rescue Plan expanded the child tax credit, including the implementation of advance payments. However, to qualify at least one of the child's parents must have lived in the United States for at least half the year. Further, the credit applied only with respect to children who had a valid Social Security Number; many U.S. citizens living overseas do not meet the requirements to pass U.S. citizenship to their children born outside the United States thus those children are ineligible for Social Security Numbers. See *Advance Child Tax Credit Payments in 2021*, INTERNAL REVENUE SERV. (updated Mar. 28, 2023), <https://www.irs.gov/credits-deductions/advance-child-tax-credit-payments-in-2021>.

²⁰ Laura Snyder, Karen Alpert, and John Richardson, *Mission Impossible: Extraterritorial Taxation and the IRS*, 170 TAX NOTES FED. 1827, 1832 (Mar. 22, 2021).

²¹ See Snyder, *Unacknowledged Realities*, *supra* note 2, at 299-301.

²² See Snyder *Extraterritorial Taxation #2*, *supra* note 2, at 7-9 (June 5, 2023), <https://ssrn.com/abstract=4465003>; Snyder, *Rationalized*, *supra* note 6 at 78-79.

²³ *Id.* See also, e.g., John Richardson, *More Dual US/Canada Citizens Will Pay Capital Gains Tax on Sale of Principal Residence in Canada*, CITIZENSHIP SOLS., (Mar. 22, 2017), <https://citizenshipsolutions.ca/2017/03/22/more-americansabroad-will-pay-capital-gains-tax-on-sale-of-principal-residence-in-canada/>. See generally John C. Coates IV, *Reforming the Taxation and Regulation of Mutual Funds: A Comparative Legal and Economic Analysis*, 1 J. LEGAL ANALYSIS 591 (2009).

²⁴ See Snyder *Extraterritorial Taxation #2*, *supra* note 2, at 9; Snyder, *Rationalized*, *supra* note 6 at 581; *Subpart F, GILTI and the Transition Tax - Fake Income: Americansabroad [sic] are Taxed More Punitively Than US Residents*,

	Contained in text of U.S. law/regulation/treaty	Non-Resident Aliens (NRAs)	U.S. Residents regardless of nationality	U.S. Nationals living outside the United States
10	Penalizing U.S. taxation of welfare benefits in CoR	-	-	X ²⁵
11	Incur taxable phantom gains based upon currency used in CoR	-	-	X ²⁶
12	Highly complex U.S. tax return	-	-	X ²⁷
13	Considerably reduced IRS services	-	-	X ²⁸
14	Required to compile two different lists of accounts held in CoR and to submit one list to “Financial Crimes Enforcement Network” and the other list to IRS, subject to draconian penalties	-	-	X ²⁹
15	Financial institutions in CoR required to submit to IRS detailed information about accounts held, subject to draconian penalties	-	-	X ³⁰

PREP PODCASTER (Jan 3, 2022), <https://prep.podbean.com/e/subpart-f-gilti-and-the-transition-tax-fake-income-americansabroad-are-taxed-more-punitively-than-us-residents/>.

²⁵ Snyder, *The Criminalization of the American Emigrant*, 167 TAX NOTES FED. 2279, 2282 (June 29, 2020); Laura Snyder, *Taxing the American Emigrant*, 74 TAX LAW. 299, 305 (2020); Laura Snyder, “*Being an American Outside of America Is No Longer Safe*” Survey Report: Data Part 1 of 2, STOP EXTRATERR. AM. TAX’N 14, 27 (May 4, 2021) (SEAT survey data part 1);

Snyder, “*Being an American Outside of America Is No Longer Safe*” Survey Report: Effects of the Extraterritorial Application of U.S. Taxation and Banking Policies: Participant Comments Version 1 of 3, STOP EXTRATERR. AM. TAX’N 353-57 (May 4, 2021), http://seatnow.org/survey_report_intro_page/comments_downloadable/participant-comments-version-1-of-3-organized-by-topic/ [https://perma.cc/A563-GRFX] (SEAT survey comments).

²⁶ Revenue Ruling 90-79 ruled that persons who sell their home outside the United States are subject to tax on any “phantom income” that may result because of changes in the value of the currency with which the home was purchased and sold as compared to the U.S. dollar. 1990-2 C.B. 187.

²⁷ Snyder, *Criminalization*, *supra* note 25, at 2282; Snyder, *Taxing the American Emigrant*, *supra* note 25 at 305; SEAT survey comments, *supra* note 25, at 142-173; Democrats Abroad Taxation Task Force, *Once Uncomfortable, Now Suffocating: A 2022 Update on Tax and Financial Access Issues of Americans Abroad*, 10-13 (Nov. 30, 2022), https://assets.nationbuilder.com/democratsabroad/pages/31033/attachments/original/1669430637/Democrats_Abroad_2022_Update_on_Tax_and_Financial_Access_Issues_of_Americans_Abroad.pdf?1669430637 (DA Survey).

²⁸ Snyder, *Rationalized*, *supra* note 6 at 569-71, 588-89. *See, generally*, Snyder et al., *Mission Impossible*, *supra* note 20.

²⁹ Snyder, *Criminalization*, *supra* note 25, at 2285; Snyder, *Taxing the American Emigrant*, *supra* note 25, at 309.

³⁰ Snyder, *Criminalization*, *supra* note 25, at 2285; Snyder, *Taxing the American Emigrant*, *supra* note 25, at 308-9.

	Occur as a consequence of U.S. law/regulation/treaty	Non-Resident Aliens (NRAs)	U.S. Residents regardless of nationality	U.S. Nationals living outside the United States
16	High cost to prepare U.S. tax return	-	-	X ³¹
17	Inability to open or keep bank/financial accounts in CoR	-	-	X ³²
18	Barred from certain investments in CoR	-	-	X ³³
19	Difficulties to obtain mortgage in CoR	-	-	X ³⁴
20	Difficulties to hold title to family assets in CoR	-	-	X ³⁵
21	Denied certain positions of employment in CoR	-	-	X ³⁶
22	Denied certain positions of community service in CoR	-	-	X ³⁷
23	Inability in CoR to hold power of attorney or serve as trustee for a family member or serve as executor of family member's estate	-	-	X ³⁸

C. Double Taxation

Members of Congress complain that the Framework either treats a tax as something other than income tax, or treats income as outside the scope of a tax treaty or other agreement for the avoidance of double taxation.³⁹

Under the nationality-based U.S. extraterritorial tax system, the IRS has refused to recognize certain income taxes imposed upon U.S. nationals by the country where they live. In doing so, the IRS disallowed any otherwise applicable foreign tax credit. A noted example of this relates to French social charges (*Contribution Sociale Generalisee* and *Contribution au Remboursement de la Dette Sociale*) that are deducted from employee salaries in France. For many years the IRS did not allow U.S. nationals

³¹ Snyder, *Criminalization*, *supra* note 25, at 2282; Snyder, *Taxing the American Emigrant*, *supra* note 25, at 305; Snyder, “*Being an American Outside of America is No Longer Safe.*” *Effects of the Extraterritorial Application of U.S. Taxation and Banking Policies – Survey Report: Data – Part 2 of 2*, STOP EXTRATERR. AM. TAX’N 53 (May 4, 2021), http://seatnow.org/survey_report_intro_page/participant-data-downloadable-version/participant-data-part-2-of-2/ [https://perma.cc/7S3B-FH4D] (SEAT survey data part 2); SEAT survey comments, *supra* note 25 at 173-222; [DA Survey](#), *supra* note 27, at 11-12.

³² Snyder, *Criminalization*, *supra* note 25, at 2285-86; Snyder, *Taxing the American Emigrant*, *supra* note 25, at 309-10; SEAT survey data part 2, *supra* note 31, at 32, 35, 38-39, 41, 43; SEAT survey comments, *supra* note 25, at 236-66.

³³ *Id.* See also SEAT survey data part 2, *supra* note 31, at 32, 34.

³⁴ Snyder, *Criminalization*, *supra* note 25, at 2286; Snyder, *Taxing the American Emigrant*, *supra* note 25, at 310; SEAT survey data part 2, *supra* note 31, at 32, 42; SEAT survey comments, *supra* note 25, at 357-61; [DA Survey](#), *supra* note 27, at 23.

³⁵ Snyder, *Criminalization*, *supra* note 25, at 2281-82; Snyder, *Taxing the American Emigrant*, *supra* note 25, at 305; SEAT survey data part 1, *supra* note 25, at 14, 23; SEAT survey comments, *supra* note 25, at 270-86.

³⁶ Snyder, *Taxing the American Emigrant*, *supra* note 25, at 311; SEAT survey data part 1, *supra* note 25, at 14, 28; SEAT survey comments, *supra* note 25, at 339-50.

³⁷ Snyder, *Criminalization*, *supra* note 25, at 2286; Snyder, *Taxing the American Emigrant*, *supra* note 25, at 310; SEAT survey data part 2, *supra* note 31, at 32, 40; SEAT survey comments, *supra* note 25, at 350-53.

³⁸ Snyder, *Criminalization*, *supra* note 25, at 2286; Snyder, *Taxing the American Emigrant*, *supra* note 25, at 310; SEAT survey data part 2, *supra* note 31, at 32, 44.

³⁹ H.R. 3665, *supra* note 7, at 16 (adding IRC § 899(d)(2)(A)(iv)).

residing in France to claim a foreign tax credit for these payments; the situation was remedied only after litigation and diplomatic negotiations.⁴⁰

Further, the tax treaties that the United States holds with approximately sixty other countries memorialize the refusal by the United States to treat *any* income tax imposed on a U.S. national by the country where they live as falling within the scope of that very agreement. This is done by virtue of the “saving clause.” As an example, in the Canada-United States tax treaty, this clause reads as follows:

N]othing in the Convention shall be construed as preventing a Contracting State from taxing its residents [. . .] and, in the case of the United States, its citizens [. . .] as if there were no convention between the United States and Canada with respect to taxes on income and on capital.⁴¹

As a result of this clause, U.S. nationals are not permitted to benefit from U.S. tax treaties in any manner comparable to how U.S. residents and residents of other countries who are not U.S. nationals are able to benefit from them.⁴²

D. Nationality Based Discrimination

Members of Congress complain that the Framework discriminates against Americans (U.S. businesses).⁴³

The nationality-based U.S. extraterritorial tax system also discriminates against Americans. The system distinguishes between persons who are U.S. nationals and those who are not. Of all persons living outside the United States, the U.S. extraterritorial tax system accords different and less favorable treatment to those of U.S. nationality.⁴⁴ The multitude of repercussions for U.S. nationals living outside the United States are cataloged above in Table 1.⁴⁵

The U.S. extraterritorial tax system discriminates in this manner because of laws adopted by the U.S. Congress and the interaction of those laws with regulations adopted by the U.S. Department of Treasury. In a nutshell, the Internal Revenue Code together with Treasury regulations impose worldwide taxation upon “every individual who is a citizen or resident of the United States.”⁴⁶ The term “resident” encompasses all persons who live in the United States, regardless of nationality and regardless of legal status in the country. Consequently, the term “citizen” has meaning and effect only with respect to persons living outside the United States. Such persons are classified based upon their nationality: among all persons living outside the United States, U.S. tax rules subject those whose nationality is the United

⁴⁰ *U.S. Tax Treatment of French Social Taxes – CSG and CRDS*, MOORES ROWLAND TAX CONSULTANTS (May, 2022), <https://htj.tax/2022/05/us-tax-treatment-of-french-social-taxes-csg-and-crds/>.

⁴¹ Convention Between Canada and the United States of America with Respect to Taxes on Income and on Capital, Art. XXIX(2), Sept. 26, 1980, as amended.

⁴² See Snyder, *Unacknowledged*, *supra* note 2 at 299-301.

⁴³ See, e.g., *Ways and Means Republicans Introduce Bill to Combat Biden’s Global Tax Surrender*, COMM WAYS & MEANS (May 25, 2023), <https://waysandmeans.house.gov/ways-and-means-republicans-introduce-bill-to-combat-bidens-global-tax-surrender/>.

⁴⁴ *Supra* notes 13, 17-38 and accompanying text.

⁴⁵ *Id.*

⁴⁶ Treas. Reg. § 1.1-1(a)(1). See also IRC § 1.

States to far more onerous federal tax burdens as compared to those whose nationality is not the United States.⁴⁷

In its recent decision *Students for Fair Admissions v. Harvard*,⁴⁸ the U.S. Supreme Court reminds us that, pursuant to the Equal Protection Clause of the Fourteenth Amendment,⁴⁹ distinctions among individuals based upon nationality are, in the same manner as those based upon race, inherently suspect.⁵⁰ As such, they are subject to strict scrutiny.⁵¹ Laws subject to strict scrutiny are valid only if they are: (1) necessary to further a compelling governmental interest, and (2) narrowly tailored to achieve that interest.⁵² The nationality-based U.S. extraterritorial tax system fails both tests.⁵³

Further, as mentioned above, multiple international human rights instruments prohibit discrimination based on national origin.⁵⁴ The United States has signed and ratified such instruments.⁵⁵

Conclusion

The objections that so many members of Congress have to the Framework cannot – and must not – be understood in a vacuum. On the contrary, they need to be understood and discussed in the larger context of how the United States – through the United States Congress – imposes its own tax policies extraterritorially and discriminatorily. The victims, however, are not restricted to foreign and multinational corporations. The victims include individuals. And not just any individuals but the United States' very own citizens.

We call upon the House Ways & Means Committee to hold hearings focused on the difficulties Americans who reside outside the United States face in navigating the increasingly complex extraterritorial tax compliance regime that the United States imposes on them.

We also call upon the U.S. Congress to come into alignment with every other developed nation on the planet and move to a residence-based taxation system for individuals.⁵⁶ U.S. nationals who are tax residents of other countries would continue to be liable for U.S. federal income tax for any income which is effectively connected with the United States, as all non-resident aliens do, by using Form 1040-NR instead of Form 1040.

⁴⁷ For a more detailed discussion, see Laura Snyder, *Extraterritorial Taxation #7: Inherently Suspect*, SEAT Working Paper Series #2023/7, at 4-5 (June 5, 2023). See also Snyder, *Myths and Truths*, *supra* note 14 (forthcoming).

⁴⁸ No. 20–1199, 600 U.S. ____ (2023) (slip op.).

⁴⁹ U.S. Const. amend. XIV, § 1.

⁵⁰ *Students*, *supra* note 48, majority slip op. at 11. The majority opinion as well as two concurring opinions meld race and nationality in manners demonstrating that the two are inextricably linked. See majority slip op. at 11; Thomas, J., concurring, slip op. at 15, 44, 54; Gorsuch, J., concurring slip op. at 6, 7, 13. See also Snyder, *Extraterritorial Taxation #7*, *supra* note 47, at 5.

⁵¹ *Students*, *supra* note 48, majority slip op. at 15.

⁵² *Id.* See also Snyder, *Extraterritorial Taxation #7*, *supra* note 47, at 3-12.

⁵³ See Snyder, *Extraterritorial Taxation #7*, *supra* note 47, at 5-12.

⁵⁴ International Covenant on Civil and Political Rights, at art. 2, ¶ 1 (Dec. 16, 1966) (ICCPR); International Convention on the Elimination of All Forms of Racial Discrimination, at arts. 1; 2 ¶ 1 (Dec. 21, 1965) (ICERD).

⁵⁵ The United States signed the ICCPR in 1977 and ratified it in 1992. The United States signed the ICERD in 1966 and ratified it in 1994.

⁵⁶ Again, other countries offer examples of how the United States can end its tax policies that discriminate against Americans while also protecting against tax abuses by wealthy persons. See Snyder, *Extraterritorial Taxation #15*: *supra* note 1, at 7-11.

Thank you for your attention to this matter.

Respectfully submitted by:

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About SEAT – Education to Facilitate Change

Stop Extraterritorial American Taxation (SEAT) is an independent, nonpartisan organization with no affiliation with the tax compliance industry. The mission of SEAT is to provide an educational platform for individuals, policymakers, governments, academics, and professionals about the terrible effects of US extraterritorial taxation. The imposition of U.S. taxation on the residents of other countries damages the lives of the affected individuals and siphons capital from the economies of other nations while eroding their sovereignty.

While [SEAT](#) is created under the laws of France (Law of 1901), it is an international organization.

<http://www.seatnow.org>