



Re: Notice of Proposed Rulemaking - State Department Schedule of Fees for Consular Services-Administrative Processing of Request for Certificate of Loss of Nationality (CLN) Fee / RIN (1400–AF61)

A Proposed Rule by the State Department on Oct. 2, 2023

Submission on behalf of Stop Extraterritorial American Taxation (SEAT)

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SEAT can only applaud a reduction of the renunciation fee from \$2,350 to \$450. However, even this is an exorbitant amount.

Hopefully the State Department understands that the real problem is not the high renunciation fee, but the fact that so many Americans feel they have no choice but to renounce U.S. citizenship.

Americans are taught from childhood that the United States is the greatest country in the world and that they are privileged to be Americans. They grow up reciting the pledge of allegiance and singing the national anthem. By renouncing U.S. citizenship in relatively large numbers, overseas Americans are communicating by their actions that something has happened to radically change how they feel about the United States, causing them to give up on what they once thought was among the most precious things they had – their U.S. citizenship. Something has gone terribly wrong.

What is wrong is the U.S. nationality-based tax system. It singles out persons of U.S. nationality living outside the United States and targets them with far more onerous federal tax burdens as compared to those who are not U.S. nationals and compared to all persons living in the United States, regardless of nationality. Further, FATCA makes it difficult – and sometimes impossible – for them to open or maintain bank and other financial accounts. Many U.S. nationals living overseas feel that the only way they can live a normal life in the places where they live is to renounce U.S. citizenship.

This occurs in violation of both their constitutional and human rights. Citizenship is a constitutional and a human right. Leaving one's country and returning to it are human rights. In feeling they have no choice but to renounce U.S. citizenship, all these rights are violated.

Instead of charging Americans living overseas exorbitant fees to attain the ability to live a normal life, the State Department should be advocating to Congress to end its discriminatory policies that harm Americans living overseas.

Thank you for your attention to these matters.

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 US 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>