Voting & Election Reform

• OVF-hosted FAWCO voter registration website
  • **724 users** - 50.27% voting either for the first time ever (6.4%) or for the first time abroad (43.9%) and 32.6% had never voted before moving abroad; 4 under 18 at time of request

• **Top 10 states – no change** (in ascending order, FL, OH, VA, NJ, MA, PA, IL, NY, TX and CA)
OVF post-election survey:

- 22%: “No Time To Vote”
- 2012 “tipping point” in use of technology (80% used internet download; but only 16% used online ballot tracking and only 14 states allow electronic ballot return) and “new solutions produce new problems”.
Voting & Election Reform

• FAWCO initiatives:
  • Comments on 2011 FPCA
  • State of Arizona v. Inter Tribal Council of Arizona et al.
  • UMOVA – where does it stand?
    • Enacted in 13 states: CA, CO, HI, KY, MO, MT, NV, NC, ND, OK, PA, UT, VA, and the District of Columbia and introduced in CT

• Legislative initiatives
  • “The kids” – now 26 states (AZ, CA, CO, CT, DE, GA, HI, IL, IA, MA, MI, NE, NH, NY, NC, ND, OH, OK, RI, SD, TE, VA, WA, WV, WI, WY) + DC
Overseas Americans Week 2013

- AARO, ACA & FAWCO - over 75 offices visited
  - Main issues:
    - **HR 597** (Carolyn Maloney) – now 16 co-sponsors – over half, members of the Americans Abroad Caucus
    - FAWCO/AARO – loss of access to financial services at home and abroad, onerous filing & reporting requirements, voting, State Department
    - + ACA – Residence-based taxation
    - National Taxpayer Advocate Service
Meetings with Treasury

• Main recommendations
  • Advisory Council
  • Redefine “foreign” - Concept of “tax home” => non-discrimination clause in new IGAs
  • Raise reporting threshold => done for 8938
  • Increase budget for IRS information/support + joint IRS Treasury website
  • FBAR/8938 filing deadlines
Meetings with Treasury/GAO

- IGAs: CH, DE, DK, EI, ES, MX, NO, JP, + UK (FFIs report high-risk, very high value accounts to their governments which report to the IRS) – some dependent on reciprocity (?!)

- Exempt certain tax-free foreign pension plans (PFICs) => work in progress

- Conference call on Thursday with GAO – FEIE and other tax-related questions
We’re here to help!

- Transmission of U.S. nationality
- Visas for non-American spouses and children
- Access to financial services in the U.S. and abroad
- Voting from overseas
- Burdensome FBAR / FATCA filing requirements – cost of IRS filings – “impossible” or “risky” requirements...

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