## **Public Comments for ICR 202403-1506-001**

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## **Comments Received:**

For Americans who are living and working or retiring abroad, this feels like we are being treated like criminals. These rules also seem totally unclear. I wasted many hours researching what accounts to file, only to find out that even experts on the matter disagree on exactly what accounts need to be filed.

At least people paying taxes in high-tax countries like Germany should be excluded from this. No one in their right mind would move to Germany in order to pay less taxes.

Tax laws in Germany are also very complicated, but at least they are clear as they are made for the types of salaries and pensions that exist in Germany.