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I have been living and working in Canada since 1970, when I was 20 years old. I moved to Canada to be with my then husband. I have not worked nor resided in the United States since then. I am finding the requirements of FBAR Regulation being Extremely challenging. I am a senior citizen, living on Canadian pension. I have never made enough money to exceed the Canadian taxation, let alone trigger US taxation. It costs me \$800 Canadian annually to pay for US tax preparation. This is on top of what I pay to have my Canadian taxes prepared.

Double taxation is totally unfair. I receive nothing From the United States government to warrant having to file taxes with the United States. I am not laundering money. It has been extremely difficult to find anyone in Canada with the expertise to file US taxes. It is very challenging and expensive to have to manage this.