Gerald Shields, IRS, Room 6129, 1111 Constitution Avenue, NW, Washington DC 20224 USA

Re New Proposed IRS form SOFFA N°8938

Dear Sir,

We members of AARO have been asked to give our opinion on the above mentioned new IRS form.

I do not really see the point of this new form since we already fill out the TD-F 90-22.1 Report of Foreign Bank and Financial Account form.

We Americans who reside outside the country do so mostly for reasons related to employment. This is where the job is! Had there been jobs at home, we would have stayed home. Furthermore, headhunters looked for us – we didn't look for them!

I feel that all this paperwork is a way of punishing citizens for having moved outside the country. Why must we be punished for living & working outside the country?

We are faithful patriotic Americans who pay our income taxes every year, vote for president etc - you can check it out ! – and I feel it is unfair to be burdened with more paperwork.

This in spite of the fact that we are NOT represented in Congress. We fought our revolutionary war based on taxation without representation!! Well, we're not represented in Congress and yet we are good and responsible and we pay our taxes each year. Why must we be further punished with more paperwork?

It has become so complicated to fill out the IRS forms that we have for the past ten years hired a tax attorney to fill out the paperwork on our behalf.

One more form to fill out will only give this tax attorney one more excuse to increase his bill for his services.

As it is, we pay him 15 times as much for filling out the forms as we pay in income taxes! Fifteen times as much. That means if we owe the IRS \$100, for example, we pay this attorney \$1,500 for his services. It's horrendously expensive.

Please try to consider us first as Americans – just like you – who just happen to have another address.

Thank you for your interest in our opinion.