

**WRITTEN TESTIMONY
OF THE STAFF OF THE JOINT COMMITTEE ON TAXATION
REGARDING ISSUES RELATING TO PROPOSALS TO MODIFY
THE TAXATION OF INDIVIDUALS WHO RELINQUISH
U.S. CITIZENSHIP OR RESIDENCY**

**FOR A HEARING
OF THE
SENATE COMMITTEE ON FINANCE
ON
JULY 11, 1995**

**PRESENTED
BY
KENNETH J. KIES
CHIEF OF STAFF
JOINT COMMITTEE ON TAXATION
U.S. CONGRESS**

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