

# Town Hall Meetings 2010

## Questions and Answers

Oslo, May 12, 2010:

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**Q: To assist my effort to gain Norwegian citizenship, could the Embassy issue a letter stating that renunciation of U.S. citizenship is not possible?**

A: No. Renunciation of U.S. citizenship is possible for Americans outside of the United States, so we cannot issue such a letter. <Renunciation Regulations>

**Q: I haven't filed a U.S. tax return in the past 10/15/20 years. What are the consequences of that? What should I do?**

A: From the U.S. Tax Attaché, Internal Revenue Service, U.S. Embassy London:  
The U.S. tax-filing requirement is based on worldwide income from all sources irrespective of residence. This means, U.S. citizens living outside the U.S. are subject to the same filing requirements applicable to those living in the U.S. Taxpayers are required by law to file an income tax return for any year in which a filing requirement exists.

Regardless of your reason for not filing, our advice is to file your tax return as soon as possible.

Advantages for filing past due returns as soon as possible include:

- Penalties and Interest - If you owe taxes, a delay in filing may result in Failure to File or Failure to Pay penalties being added to your balance due. In addition, interest is charged on any outstanding balance. The longer you delay, the larger the charges may grow.
- Losing your Refund – There are no penalties for Failure to File or Failure to Pay if you are due a refund, however, you cannot obtain a refund without filing a tax return. If you wait too long to file, you may risk losing a refund associated with overpayments of withholding or estimated taxes. In cases where a return is not filed, the law provides most taxpayers with a three-year window of opportunity for claiming a refund, or risk losing the right to it. The same rule applies to a right to claim a refundable tax credit such as the Earned Income Tax Credit.
- Losing Special Benefits – Certain provisions which may reduce your tax due, such as the foreign earned income exclusion or foreign tax credit, may only be claimed if an income tax return is filed.

The consequences of not filing past due returns include:

- Losing Retirement or other Benefits - Since earnings reported to the IRS and the Social Security Administration are the basis for Social Security retirement, disability benefits and Medicare, failure to file income tax returns may negatively impact your future.
- No Statute of Limitations - The statute of limitations for IRS to assess and collect outstanding balances does not start until a return has been filed. Therefore, if no return has been filed for 10/15/20 years, the IRS may assess and collect any outstanding balance, without any time limitations.

If you require assistance in filing past due returns, please contact the IRS office in London at 44 207 894 0476 between 9:00 and noon Monday through Friday or e-mail your question to [irs.london@irs.gov](mailto:irs.london@irs.gov) .

**Q: I am having trouble getting a European Health Insurance card. What are the rules for these cards?**

A: Information about the card, which documents Norwegian citizens' health insurance entitlements while traveling in EU/EEA countries, can be found here: <http://www.helfo.no/privatperson/helserettigheter-ved-opphold-i-utlandet/Sider/default.aspx> The application is here <https://tjenester.nav.no/helsetrygdkort/forside.do> . An NAV spokesman told Embassy Vice Consul Adam Mitchell May 20 that there was no particular problem with Americans getting such cards, provided they were the Norway-resident spouse or dependent child (up to age 24) of a Norwegian national or other qualified EU/EEA national.

**Q: How can I get my JD law degree recognized in Norway?**

A: We are looking into this question. Please check back for updates.

**Q: Given the recent problems with the F-35 Joint Strike Fighter program, what are Norway's intentions?**

A: The Government of Norway announced in Nov 2008 that it selected F-35 from among three competitors for its future fighter aircraft. Norway has contributed to the development cost of the jet for years, and plans to purchase 56 aircraft. The government's goal is to put the purchase on contract in 2011 for initial deliveries in 2016. A major part of contract negotiations is the industrial participation program, whereby Norwegian industry can compete to build/supply components for the entire 2000+ aircraft fleet. Norwegian industry stands to compete well and gain much from this arrangement.

**Trondheim April 28, 2010:**

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**Q: There has been an upswing in crime in the area, particularly burglaries and other property crime. Does the U.S. government have any information regarding crime in Norway?**

A: Crime and safety information is available at the Department of State's website at: [http://www.travel.state.gov/travel/cis\\_pa\\_tw/cis/cis\\_990.html#safety](http://www.travel.state.gov/travel/cis_pa_tw/cis/cis_990.html#safety) and also at the Overseas Security Advisory Council's site: <https://www.osac.gov/Reports/report.cfm?contentID=114291>