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AWCES Newsletter

Glasgow Branch Club & Edinburgh Branch

Welcome to our Newsletter for February/March 2023. You can click on the icons to navigate around, or scroll down to read all the news.

FAWCO UPDATE

The Revised FAWCO Conference is coming up in March

We are extending a great opportunity: a 50-60% Fundamental Grant for one of our network members who is the CBI Development Grant for Conference Participation. This grant covers the cost of the Conference, plus a contribution towards travel and accommodation costs. Whoever is the successful one will be invited to the conference in Berlin. We will be delighted to hear of your interest!

You'll soon see emails about a call to action between the New Activities Target Project (Fundamental, FAWCO Target projects) been the Fundamental Grant Development Committee (FGDC) and the Conference Committee. The FGDC is looking for a member who is interested in the Fundamental. Please contact the Fundamental Grant Committee if you have any questions about the project.

Only AWCES member is welcome to register for one attendee for the Conference. Please contact the Conference Committee if you have a group wanting to attend FAWCO conference that are not the same organization that the FAWCO is interested in attending.

Next you are invited to Wednesday or not, everyone can participate in the first sign up: **Wednesday** **Thursday** **Friday** **Saturday** **Sunday** **Monday** **Tuesday** **Wednesday** Please contact the Conference Committee if you have any questions about the project.

Finally AWCES Committee is seeking to register for one attendee for the Conference. Please contact the Conference Committee if you have a group wanting to attend FAWCO conference that are not the same organization that the FAWCO is interested in attending.

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GREETINGS FROM YOUR AWCES PRESIDENT

Greetings Family,

Apologies to those who I did not have an opportunity to meet at the Coffee Morning and Quiz Night and Fundraiser last weekend. I'm sorry I missed you all. Unfortunately I had to leave early because of a family emergency. Thank you to those who did attend and participate in the Quiz Night and Fundraiser. Thanks to Jill and Jo for organizing the Quiz Night. Jill and Jo, you did a great job! Thanks to Jill and Jo for organizing the Quiz Night. Jill and Jo, you did a great job! Thanks to Jill and Jo for organizing the Quiz Night. Jill and Jo, you did a great job!

Jill and Jo put together a wonderful Quiz Night and raised some great funds for our local charities. There were many thrilling moments throughout the evening, and I hear that everyone had a great time. Jill and Jo, I'm sorry I missed the end of the evening, but I'm very, very, very,

2) The global investment landscape and wealth management issues facing Americans in the UK, hosted by Jonathan Gold of London & Capital including a macroeconomic update and covering the difficulties Americans in the UK face in managing their investment portfolios and how to structure these effectively.

3) Smart, tax-effective giving for dual UK-US taxpayers, hosted by Joe Crome, CAF American Donor Fund; the best ways to give to charities in the UK, US, and around the world, how to maximise tax relief, making use of the UK's Gift Aid scheme, and flexible solutions to plan your charitable giving over the longer term.

Spaces are limited and attendance must be registered. To register, email: events@thomasrichardsonhouse.com putting RSVP in the subject and giving the full names of those who would like to attend.

Complimentary tea, coffee, and pastries will be available.

Thanks to Dale Finlayson for this update

FAWCO NEWS

FAWCO
Quality Music Matinée

DONATIONS FOR FAWCO FOUNDATION NIGHT AUCTIONS:

The FAWCO Foundation is the body that awards grants for our charities and for member/child of member education. One of the ways we support the foundation and raise funds for our charities is our annual Foundation Night Auction in March. The FAWCO foundation is on the lookout for special experiences and donations from members for the Live and Silent Auctions in March.

If you'd like to donate something to the auction, please let Caroline Graves, the club's FAWCO rep know (hcarolinegraves@gmail.com)

FAWCO SUPPORT VIA AMAZON and iGIVE

FAWCO can be supported via iGive and AmazonSmile (I believe US Amazon only - but worth looking for) a great way to support FAWCO during holiday shopping.

FAWCO AGM

Keep an eye out for Early-bird registration for the FAWCO Annual Meeting in March.

2022 Personal Income Tax Filing Information
Posted by Jeremy Hollander on Friday, January 13, 2023 at 10:00 AM

2022 IRS Personal Income Tax – Key Information

If you are a US citizen required to file income taxes, here are some of the key dates you need to keep in mind in 2023:

April 18, 2023

- the individual tax return (Form 1040) – for expats, this deadline is automatically extended until June 15, 2023;
- the Report of Foreign Bank and Financial Accounts (FBAR) - definitely do so by October 16; the automatic extension deadline (this applies to any US person whose aggregate value of foreign financial accounts exceeds $10,000 at any time during the calendar year).

Note: Expat children with foreign financial accounts are also required to file FBARs

- to avoid late payment penalties, make a payment of any US tax you owe. Alternatively, if you have sustained a substantial financial loss, file Form 4868 to request an automatic extension of time to file *(Payment of Tax Due to Undue Hardship)*, to request a 6-month extension to pay taxes due (in some cases, the extension may be granted for a longer period).

June 15, 2023

- file Form 1040 or an extension of time to file until October 16, 2023 (extension filed with Form 4868).

October 16, 2023

- file the extended tax return (Form 1040); or
- apply for an additional two-month extension to file Form 1040 until December 15;
- file the FBAR (the October 16 deadline is thanks to an automatic 6-month extension from the previous April; no further extension is possible).

December 15, 2023

- is the final deadline for expats to file 2022 US tax returns (if you have received notification that your request to extend your filing deadline was approved).

2022 Minimum Income Filing Thresholds:

Whether someone must file a federal income tax return depends on their worldwide gross income, filing status, employment status, age and whether they are a dependent (on another US tax filer). The minimum thresholds are as follows:

- $5.4*married filing separately (MFS);
- $12,950 if filing single ($14,700 for those 65 or older);
- $19,400 if filing as a head of household (HOH) ($21,150 for those 65 or older);
- $25,900 if married filing jointly (MFJ) $27,300 if one spouse is 65 or older, $28,700 if both are over 65 years old);
- $25,900 if qualifying widower) ($27,300 for those 65 or older);
- $400 for net annual earnings of self-employed individuals.

Also, you may qualify as Head of Household if you are married to a non-resident alien. You are considered unmarried for head of household purposes if your spouse was a non-resident at any time during the year and you do not choose to treat your non-resident as a resident. Read more about Head of Household Status for Federal Income Tax purposes. You must have another qualifying person and

Foreign currencies need to be converted to US dollar amounts using the publisher IRS Yearly Average Currency Exchange Rates

In addition, some individuals may be required to file a tax return or submit other information/returns even if they earn less than the minimum income for their filing status. It is also important to note that because retirement benefits are not 'earned income,' they are not eligible for the Foreign Earned Income Exclusion and, although these payments are usually taxable only in the country of residence, you are/may be required to file a US tax return to report such income.

Source: Forbes Tax Team
03 January 2023

Transmission of US Citizenship to Child Born Abroad
Posted by Consulate Edinburgh on Friday, January 13, 2023 at 10:00 AM

One basis that consistently comes up in the expat community is acquiring US citizenship for children born abroad to US citizen parents who have not lived in US territory sufficient time for their children to have acquired US citizenship at birth, if the birth took place outside the US.

The legal requirement for a child born outside the US to be a US citizen at birth is that at least one parent is a US citizen who can document a physical presence in the US or US territory for a cumulative total of five years, of which at least two must be after the age of fourteen. The parent who is transmitting citizenship must have a cumulative total of five years. If you believe that your son or daughter someday may have children born outside of the US, then start documenting the time they spend in US territory as this can have important implications in the future. Passport stamps, flight records, church/school/camp records, doctor/dentist appointments, etc. are examples of such records. Three of the five requisite years can be accumulated prior to his/her fourteenth birthday.

If the adult US citizen does not have the residency requirement, but wants their children to have US citizenship, then the US citizen grandparent can convey citizenship to the children. Section 322 of the Immigration and Naturalization Act allows for a child to acquire US citizenship through a grandparent, if the parent cannot convey citizenship directly. The grandparent must be a US citizen who meets the physical presence requirement of at least five (5) years, two (2) of which must be after the age of fourteen. The application, form N-600K, must be submitted to USCIS, along with birth certificates, proof of residency of the petitioning adult and the filing fee. The interview will take place in the US, with the exception of a US military dependent, and the process MUST be completed prior to reaching his/her 18th birthday. Processing times vary, so while it may only take a few months, it is advisable to submit the application and supporting documents with at least a year prior to the child's 18th birthday, or much earlier. Children under the age of 14 will most likely not be required to take the Oath of Allegiance, however, the child will be required to appear for an interview.

The child can apply for a visitor visa once the interview in the US has been scheduled. A certificate of citizenship will be issued and the child will be eligible to apply for a US passport.

The above information was supplied by FAWCO Liaison Bulletin, Johanna Dishough, FAWCO's US Liaison

DEMOCRATS ABROAD

Did you know that you can now set up an IRS account online?

Until the end of last year, Americans living outside the US were blocked from accessing and setting up an online account on the IRS website. Many people have successfully set up an online account, although others have reported that they struggled to do so.

If you want to set up an online IRS account, here are some resources that you can use.

- **FATCA to the rescue** Here's how to set up an online IRS account This article explains the steps and documents required to set up your online account. You don't need to set up an online account, but it helps with having visibility of what the IRS has on file for you. Knowing what the IRS has on file helps with preparation of your tax return and with responding to IRS inquiries.
- **Tweet** What if I don't live in the United States? You shouldn't need a US address or a US phone number to sign up for an online account; you should be able to use your UK address and UK phone number if that's all you have. If you have any problems setting up your account, read this article and hopefully it'll point you in the right direction to get your account set up.

On Thursday, February 16th at 6pm Democrats Abroad will hold a free Zoom Virtual Financial Summit including a talk on "Why US Taxes Aren't A Barrier To Voting in US Elections". RSVP to attend this event and all of the sessions at the online summit by clicking here.

Thanks to Dale Finlayson for this update

MEMBER PUBLICATIONS

Our own Nancy Lynner was featured in Inspiring Women, the FAWCO digital magazine

She's on pages 90-91 here:

https://www.yumpu.com/en/embed/view/1ULFTwCcUmUmUq/page/90?utm_medium=embed&utm_campaign=Embed

AWCCS Board 2022-2023

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Dale Finlayson

To Contact any of the Board Members, please use our Contact Us page and just put the Title of the person you wish to contact in the Subject area of the Email - *i.e "AWCCS President"*

Contact Us

Special Interest Group Coordinators

Although we will not be meeting in person, some of these groups may be meeting online. Contact us if you would like to participate.

Edinburgh: Dale Finlayson for Morning Book Group, Coffee Plus Edinburgh and Visiting Coordinator

Glasgow: Book: Beverages and Butter hosted by various individuals.

Fife: Pat Peters for Fife Dinner Club

Join us as a Board Member or work as a Team

Interested in joining us as a board member? We would love to hear from you. We are meeting online at the present, but still very active in the club. We have the following openings:

Communications Convenor is looking for members who would like to help as a team in the following areas: Newsletter writing on line, Advertising/PR and working on the website. Expertise is helpful, but training is available if you want to learn a system. Please notify Joyce of your interest

Contact Us

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Email going to Spam?

If your communication from us is going to your Spam folder, all you need do is to place our email (the 'reply' to) on the email you receive from us) into your Contacts and it will recognize us as a 'Friend.'

Please Update your Profile

Did we miss announcing your birthday in our Newsletter? We want to make sure to include you in our good wishes, but sometimes we just don't have the information we need.

If there is anything in the directory you don't want to be included, you can just go into your profile and remove permission.

To edit your profile

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About Olivia McLaren: A U.S. qualified attorney admitted to the State of New York, who worked in U.S. immigration and nationality law for over 25 years in a dedicated practice. Olivia McLaren, Ltd. founded in 2004. Listed in Who's Who in Corporate Immigration (2009-2012). Recognized as Top Individual in Corporate Immigration and Nationality in Scotland 2012 and 2014. Also selected as a Rising Star by Super Lawyers in NY Metro in 2013 and 2014, as published in *NY Time Magazine*. Graduated with a J.D. and LL.M. in International & Comparative Law from Duke University in 2006.

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GOING HOME SOON?

FAUSA
Are you returning to the US any time soon? Whether you are being dragged back kicking and screaming or if you can hardly wait to return home, you will probably find that as a "repat" you and your family members are different sorts of Americans from those who stayed behind. This can be a gift, but there is help out there for you. Membership in the FAWCO Alumnae, USA, better known as FAUSA keeps you in touch with others who understand the life-changing experience of living in other cultures.

Besides the pure psychological support of being a part of this network, there are other benefits, too. The Quarterly magazine carries articles of interest to "repats," and you may apply for the FAUSA Education Award for yourself or a child. In addition, FAUSA members may attend the FAWCO conferences overseas and the FAUSA Annual Meeting, which is in a different part of the US every fall. Learn all about FAUSA, contact someone in your region, and download an application at www.fausa.org. We would love to hear from you.
Jane Indindoe/President, FAUSA

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Thanks so much for all our contributors to the Newsletter: Nancy Lynner, Lindsay Negron, Dale Finlayson, Mary Jo Bone-Cavelton, Susanne Hathon, Caroline Graves, Katie Graham and Joyce Hoban. If you wish to contribute to our next Newsletter, please send your article to Joyce Hoban.

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