



## *Authorized Departure Claims*

It is important to keep several things in mind should any personal property be damaged, lost, or destroyed as a result of an authorized or ordered departure.

The first thing to keep in mind is that the Claims office can only accept claims for damaged, destroyed, or missing personal property. For instance, if during an authorized departure, a tree falls on the personal vehicle of someone who left, that could be claimed. This is distinguishable from any consequential or incidental expenses due to someone's absence that cannot be claimed. For instance, if a pet goldfish died because the owner took part in an authorized departure or left the goldfish in the hands of a third party who did not properly care for it, this is a consequential loss that is not reimbursable by the Army.

Another important consideration is whether any loss or damage to property was the result of negligence. Under Army regulations, negligence is defined as absence of a standard of care a reasonable and prudent person would exercise under the circumstances. So, for instance, if a person's television fell over and suffered a cracked screen during an aftershock, that would be a compensable claim. On the other hand, if someone left all of the windows down in their car and heavy rains subsequently

caused water damage to the car while the owner was absent, all or most of that damage would not likely be compensable due to negligence. This includes if a third party taking care of the car left the windows rolled down. This makes it even more important to leave personal property, including pets, in the care of someone who is responsible and can be trusted.

A final consideration that should be taken into account is the limitation on lost or damaged property that holds only emotional or otherwise non-monetary value. Generally, only items that have monetary value can be claimed, such as a wrist watch that was a gift from a loved one. The monetary value of the watch itself can be claimed, minus depreciation, but any emotional, sentimental, or historical value of the watch cannot be claimed, even if it is potentially quantifiable in dollars. Army regulations are specific in mandating that only an item's actual value can be considered. Another example would be a family photo album that was somehow destroyed in a manner that is not due to negligence on the owner's part. The actual cost of the album could be reimbursed, but the sentimental value of the album or its pictures could not. Therefore, objects with only sentimental value should be protected accordingly.

For any questions regarding claims, please call the Claims Office at 263-4137.

## *Evacuation and Taxation*

The recent voluntary evacuation of family members has raised several questions regarding taxes and travel entitlements such as per diem payments. A review of IRS's treatment of past disasters shows that there should be no concern for families with regard to reimbursements for expenses incurred during the evacuation or associated travel costs to/from authorized safe havens.

Per federal regulations, any travel allowances and per diem payments are not considered taxable income for federal income tax purposes. These payments are considered qualified disaster relief payments to reimburse individuals for expenses that result from a qualified disaster, even if the payments are more than the actual cost incurred by an individual. For any questions, please contact the Tax Center at 263-1040 or 263-4698.

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If you have any questions, comments, or suggestions, please contact the Legal Assistance Office at 263-4698.



## *Green Cards and Naturalization*

Getting a green card, which allows visa-free residence in the U.S., is often mistakenly equated with the naturalization process. U.S. naturalization means becoming a U.S. citizen. A green card itself is not a guarantee of eventual citizenship, nor does it require someone to later apply for U.S. citizenship.

This issue most often arises when a citizen of a country that does not recognize dual nationality for adults, such as Japan, wishes to become a U.S. permanent resident, but does not want to renounce the citizenship of their native country. By acquiring a green card, that citizen can live and work in the U.S., while still maintaining their home country citizenship.

A non-U.S. citizen who has been married to a U.S. citizen for less than two years who receives a green card will find that this initial green card is conditional and expires in two years. After two years, the green card holder will be able to apply to have the conditions removed from the green card. The green

card holder cannot vote in federal U.S. elections or obtain a permanent security clearance.

People who obtain U.S. permanent residency are not required to obtain or try to obtain U.S. citizenship. A Japanese spouse married to a U.S. citizen can simply apply for a green card renewal at the end of each expiration date without worrying about having to renounce their Japanese citizenship and passport.

One important thing to remember for green card holders, however, is that for those traveling outside the U.S. or living or planning to live outside the U.S. for more than a year, a re-entry permit is required to not only document where the green card holder is or will be, but also to ensure that the permanent resident status has not been abandoned. Before leaving the U.S., green card holders should request a re-entry permit, which is good for two years, to ensure their ease of return.

For questions, please contact Legal Assistance Office at 263-4698.

## *Tax Deadlines*

18 April is the filing deadline for all taxpayers to file their tax returns, unless they are overseas. There is an automatic 2 month extension to 15 June to file for those who are overseas, so long as the taxpayer does not owe the IRS. If there is an amount owed, that must be paid by 18 April, and if not paid, interest on the amount owed starts to run on 19 April. The 2 month overseas extension for those who owe the IRS is merely a waiver of the late filing penalty for tax owed, but not interest, on the amount due. Taxpayers on TDY from the States assisting in Operation Tomadachi also have the overseas extension to 15 June, but if they return to the States before 18 April, they must still file their taxes by 18 April. For any tax questions, please call the Tax Center at 263-1040 or Legal Assistance at 263-4698.

## *U.S. Embassy Cancels Zama Visit*

Due to the recent catastrophic events, the scheduled 20 April 2011 Embassy visit to Camp Zama has been cancelled. We apologize for any inconvenience.