

They just wanted to make your life miserable.

TAXES FOR AMERICANS



The Lowdown

- Unlike many other countries' tax treaties, the US – Japan treaty **exempts US citizens from Japanese tax for the first 2 years** of their residence in Japan.
- To qualify for this tax exemption, a number of forms are required for submission.
- You *should* have already reviewed any IRS information regarding Americans living abroad.

The Lowdown

- American JET participants should have received a book entitled “**Forms and Instructions for Overseas Filers**” at Tokyo Orientation.
- If you don't have the book, the various forms are available online: <http://www.irs.gov>

The Process



• Required Forms

8802	Certificate of Residency
4868	Application for Extension
2555-EZ	Foreign Income Exclusion
1040	Income Tax Return
PUB 970	Student Loan Interest Deductions

The Process - *Form 8802*

- Form 8802 is an application for **United States Residency Certification**.
- The resulting certificate will **prove that you are a US resident and therefore are exempt from Japanese tax**.
- If you do not file this form, you will be double taxed – once by Japan, and again by the US.
- The resulting certificate is called **Form 6166** and will likely be required by your C.O.

The Process - *Form 4868*

- When you receive your **Certificate of Income and Withholding Tax** 「源泉徴収票」 you must file Form 4868 before April 15th 2010.
- This is the application for extension that will enable you to file your actual income taxes after being out of the US for at least 330 days.

<http://www.sarcenet.org/taxes/>