

Pictured: Kumamon Port @ Yatsushiro City

# Kumamoto JET

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## Unofficial U.S. Tax Guide



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1st Years

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## Getting Started

In the first part of this guide, we have picked out and summarized the U.S. tax information that specifically relates to **first-year American JETs**. For complete details, consult **Publication 54** (*Tax Guide for U.S. Citizens and Resident Aliens Abroad*), which can be accessed by the link provided at the end of this guide or online at the IRS website ([www.irs.gov](http://www.irs.gov)) by searching for **Publication 54**.

The Internal Revenue Service (IRS) office for U.S. citizens living abroad is located in Austin, Texas. If you are not making a payment send all tax forms (**except Forms 8822 and 2350**) to the following address:

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301-0215  
USA

If you have any payments (e.g. **Form 4868**, etc.), send them and your tax forms to the following address:

Internal Revenue Service  
P.O. Box 1303  
Charlotte, NC 28201-1303  
USA

The IRS website ([www.irs.gov](http://www.irs.gov)) lists a lot of information to help citizens living abroad with the tax-filing process. Go to “File” in the upper left corner and then “International Taxpayers” on the left sidebar. You can find most of the general questions about tax law answered there and at the following address:

<https://www.irs.gov/individuals/international-taxpayers/us-citizens-and-resident-aliens-abroad>

You can also contact the Philadelphia International Taxpayer Service Call Center by phone (1-267-941-1000, not toll-free) or fax (1-267-941-1055). They are operational M-F from 6:00am to 11:00pm Eastern Time. You can also mail questions to the IRS at the following address: Internal Revenue Service, Philadelphia, PA 19255-0725

You might need to do something for your individual state taxes. That’s not covered here. You’ll need to check with your state tax agency. Make sure to do so as soon as possible.

Here is a summary of what you will need:

• <b>Form 8822</b>	[file as soon as possible]
• <b>W-2 U.S. Employers Income Statement</b>	[file with Form 1040]
• <b>Foreign Earned Income Statement</b>	[file with Form 1040]
• <b>Form 2555</b>	[file with Form 1040]
• <b>Form 1040</b>	[file after 330 total days in Japan]
• <b>Form 1040 – Schedule 1</b>	[file with Form 1040]
• <b>Form 1040 – Schedule B</b>	[file with Form 1040]
• <b>Form 4868</b>	[file by June 15 <sup>th</sup> ]
• <b>Form 2350</b> <sup>△</sup>	[file by June 15 <sup>th</sup> ]
• <b>Publications and Instructions</b>	[Check the links to forms for more detailed explanations]

<sup>△</sup>If you arrived to Tokyo after Nov. 19th

## Form 8822 Change of Address

If you have not done so already, inform the IRS of your address in Japan as soon as possible. Do this using **Form 8822**. Check the box on **Line 1** and enter all relevant information on **Lines 3-6**. On **Line 7**, enter your Japanese address. Make sure to enter information in the boxes accurately and clearly. Add a daytime telephone number contact if you wish and then sign the form. Where you send **Form 8822** depends on your former mailing address (see pg. 2 of **Form 8822** for instructions).

Form <b>8822</b> (Rev. February 2021) Department of the Treasury Internal Revenue Service	<b>Change of Address</b> (For Individual, Gift, Estate, or Generation-Skipping Transfer Tax Returns) ▶ Please type or print. ▶ See instructions on back. ▶ Do not attach this form to your return. ▶ Information about Form 8822 is available at <a href="http://www.irs.gov/form8822">www.irs.gov/form8822</a> .	OMB No. 1545-1163
<b>Part I Complete This Part To Change Your Home Mailing Address</b>		
Check <b>all</b> boxes this change affects:		
1 <input checked="" type="checkbox"/> Individual income tax returns (Forms 1040, 1040-SR, 1040-NR, etc.) ▶ If your last return was a joint return and you are now establishing a residence separate from the spouse with whom you filed that return, check here . . . . . ▶ <input type="checkbox"/>		
2 <input type="checkbox"/> Gift, estate, or generation-skipping transfer tax returns (Forms 706, 709, etc.) ▶ For Forms 706 and 706-NA, enter the decedent's name and social security number below.  ▶ Decedent's name <input style="width: 200px;" type="text"/> ▶ Social security number <input style="width: 150px;" type="text"/>		
<b>3a</b> Your name (first name, initial, and last name) Ash S. Ketchum		<b>3b</b> Your social security number 123-45-6789
<b>4a</b> Spouse's name (first name, initial, and last name)		<b>4b</b> Spouse's social security number
<b>5a</b> Your prior name(s). See instructions. <input style="width: 100%; height: 20px;" type="text"/>		
<b>5b</b> Spouse's prior name(s). See instructions. <input style="width: 100%; height: 20px;" type="text"/>		
<b>6a</b> Your old address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions. Some Street, Some Town, Some State, 12345		
Foreign country name	Foreign province/county	Foreign postal code
<b>6b</b> Spouse's old address, if different from line 6a (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions. <input style="width: 100%; height: 20px;" type="text"/>		
Foreign country name	Foreign province/county	Foreign postal code
<b>7</b> New address (no., street, apt. no., city or town, state, and ZIP code). If a P.O. box, see instructions. If foreign address, also complete spaces below, see instructions. Yamabiru 5, Toricho 4-31, Inakamachi		
Foreign country name	Foreign province/county	Foreign postal code
JAPAN	Kumamoto	123-4567

**W-2 Income Statement from U.S. Employers**

You need to file one **W-2** from each place you were employed in the U.S. during 2021. Your former employers should send these to you. If you have not received a **W-2** from past employers by January 31, 2022, then you will have to contact them directly. Also, if you have misplaced or lost your **W-2**, you can request a new one from your past employers. You will file all of your **W-2s** with Form 1040. A **W-2** should look like the blank example below.

22222		a Employee's social security number		OMB No. 1545-0008				
b Employer identification number (EIN)			1 Wages, tips, other compensation		2 Federal income tax withheld			
c Employer's name, address, and ZIP code			3 Social security wages		4 Social security tax withheld			
			5 Medicare wages and tips		6 Medicare tax withheld			
			7 Social security tips		8 Allocated tips			
d Control number			9		10 Dependent care benefits			
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans		12a
						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b
						14 Other		12c
f Employee's address and ZIP code							12d	
15 State	Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	

Form **W-2** Wage and Tax Statement **2021** Department of the Treasury—Internal Revenue Service  
 Copy 1—For State, City, or Local Tax Department

**Foreign Earned Income Statement**

The Japanese equivalent of the **W-2** is called the 源泉徴収票 (*gensen choushuu hyou*) in Japanese, or your statement of earnings. This will act as a **W-2** for the income you earned in Japan. Photocopy the form that your school or BOE gave you showing how much money you made in 2021. If you have not received it yet, ask the accountant in your school or BOE office. Indicate your name and your gross income on the photocopy and write “Foreign Earned Income Statement” across the top of the copy. You will file this copy with **Form 1040**.

*NOTE: You will use the amount in ③ later in Form 2555, and you will need to include another annotation at the bottom of the copy, so have this copy readily available.*

See the following page for an example with Japanese to English translations (taken from the JET Programme GIH):

*NOTE: Your Statement of Earnings should have “令和3年分” at the top.*

# STATEMENT OF EARNINGS

## 源泉徴収票

Foreign Earned  
Income Statement

Sample Statement of Earnings 源泉徴収票見本

令和 年分 給与所得の源泉徴収票

支払を受ける者	住所又は居所	①		[住所等番号]		[役職名]		氏名 [フリガナ]		②						
GROSS INCOME	種別	支払金額		給与所得控除後の金額 (調整控除等)		所得控除の額の合計額		源泉徴収税額		③	④	⑤	⑥			
	(源泉)控除対象配偶者の有無等	配偶者(特別)控除の額		控除対象扶養親族の数 (配偶者を除く。)		16歳未満扶養親族の数		障害者の数 (本人を除く。)		非居住者である親族の数						
	前	後	前	後	前	後	前	後	前	後	前	後	前	後		
	社会保険料等の金額		生命保険料の控除額		地震保険料の控除額		住宅借入金等特別控除の額									
	⑦															
(摘要)																
生命保険料の金額の内訳		新生命保険料の金額		旧生命保険料の金額		介護医療保険料の金額		新個人年金保険料の金額		旧個人年金保険料の金額						
住宅借入金等特別控除の内訳		住宅借入金等特別控除適用数		開始開始年月日(1回目)		住宅借入金等特別控除区分(1回目)		住宅借入金等年末残高(1回目)		住宅借入金等特別控除区分(2回目)		住宅借入金等年末残高(2回目)				
(源泉・特別)控除対象配偶者		[フリガナ] 氏名		区分		配偶者の合計所得		国民年金保険料等の金額		旧長期損害保険料の金額		所得金額調整控除額				
控除対象扶養親族		1 [フリガナ] 氏名		区分		16歳未満の扶養親族		1 [フリガナ] 氏名		区分						
		2 [フリガナ] 氏名		区分				2 [フリガナ] 氏名		区分						
		3 [フリガナ] 氏名		区分				3 [フリガナ] 氏名		区分						
		4 [フリガナ] 氏名		区分				4 [フリガナ] 氏名		区分						
未成年者	外国人	死亡退職者	災害者	乙種	本人が障害者等	その他	専らひとり勤労学生	中途就・退職		受給者生年月日		就職		退職		
								就職	退職	年	月	日	元号	年	月	日
支払者	住所(事務所)又は所在地		氏名又は名称													

- ① Address of employee 住所
- ② Name of employee 名前
- ③ Gross earnings from January to December (including tax for those who pay tax in Japan)  
1月～12月までの給与総額で、日本で課税される場合は税額分を含む
- ④ Amount remaining from ③ after deductions on income  
③から給与所得控除額を引いた額
- ⑤ Fixed deduction based on Social Insurance and other premiums paid  
社会保険料などの支払額をもとに一定額を控除するもの
- ⑥ Amount of income tax paid  
所得税の額
- ⑦ Amount of Social Insurance premiums paid (Health Insurance and Pension Insurance)  
社会保険料(健康保険料、厚生年金保険料)の支払い額

## Form 2555 Foreign Earned Income

**Form 2555** is used to exempt you from paying U.S. income taxes on the money you earned in Japan. Starting from the 2019 Tax Year, **Form 2555-EZ** has been discontinued. Please use **Form 2555**.

*NOTE: In the case that you traveled outside of Japan since you've arrived in 2021, please check the annotations for Part III and Part VII at the end of this section.*

**Part I** – First, enter your name and social security number. Fill in your address and employment information; write “NA” for Employer's U.S. address. Your employer is "other" – put something like "foreign local government office." Follow the instructions until you get to the part that asks what your tax homes were during the tax year. In this blank, write in ALL addresses at which you were taxed during the last year, including home, college, Japan, etc. and the dates you lived there. Make sure the whole year is covered. Month to month is enough – you don't need to specify the exact day you moved.

(For 2 Your occupation, write either “Assistant Language Teacher” OR “Coordinator for International Relations.”)

Form <b>2555</b>	<b>Foreign Earned Income</b>	OMB No. 1545-0074						
Department of the Treasury Internal Revenue Service	▶ Attach to Form 1040 or 1040-SR. ▶ Go to <a href="http://www.irs.gov/Form2555">www.irs.gov/Form2555</a> for instructions and the latest information.	<b>2021</b> Attachment Sequence No. 34						
<b>For Use by U.S. Citizens and Resident Aliens Only</b>								
Name shown on Form 1040 or 1040-SR <b>Ash S. Ketchum</b>	Your social security number <b>123-45-6789</b>							
<b>Part I General Information</b>								
<b>1</b> Your foreign address (including country) <b>Yamabiru 5, Toricho 4-31, Inakamachi, Kumamotoken, JAPAN, 123-4567</b>	<b>2</b> Your occupation <b>*See note above</b>							
<b>3</b> Employer's name ▶ <b>Kumamoto Prefecture (for SHS ALTs); You City/Town/Village (for ES/JHS ALTs &amp; CIRs)</b>								
<b>4a</b> Employer's U.S. address ▶ <b>N/A</b>								
<b>b</b> Employer's foreign address ▶ <b>Base School Address (for SHS ALTs); BOE Address (for ES/JHS ALTs); Office Address (for CIRs)</b>								
<b>5</b> Employer is (check any that apply): <table style="width: 100%; border: none;"> <tr> <td style="width: 33%;"><input type="checkbox"/> a A foreign entity</td> <td style="width: 33%;"><input type="checkbox"/> b A U.S. company</td> <td style="width: 33%;"><input type="checkbox"/> c Self</td> </tr> <tr> <td><input type="checkbox"/> d A foreign affiliate of a U.S. company</td> <td colspan="2"><input checked="" type="checkbox"/> e Other (specify) ▶ <b>Foreign local government</b></td> </tr> </table>			<input type="checkbox"/> a A foreign entity	<input type="checkbox"/> b A U.S. company	<input type="checkbox"/> c Self	<input type="checkbox"/> d A foreign affiliate of a U.S. company	<input checked="" type="checkbox"/> e Other (specify) ▶ <b>Foreign local government</b>	
<input type="checkbox"/> a A foreign entity	<input type="checkbox"/> b A U.S. company	<input type="checkbox"/> c Self						
<input type="checkbox"/> d A foreign affiliate of a U.S. company	<input checked="" type="checkbox"/> e Other (specify) ▶ <b>Foreign local government</b>							
<b>6a</b> If you previously filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶								
<b>b</b> If you didn't previously file Form 2555 or Form 2555-EZ to claim either of the exclusions, check here ▶ <input checked="" type="checkbox"/> and go to line 7.								
<b>c</b> Have you ever revoked either of the exclusions? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No								
<b>d</b> If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶								
<b>7</b> Of what country are you a citizen/national? ▶ <b>USA</b>								
<b>8a</b> Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See <i>Second foreign household</i> in the instructions . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
<b>b</b> If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶								
<b>9</b> List your tax home(s) during your tax year and date(s) established. ▶ <b>List all tax homes (all address you lived at) in 2021 and the dates when you lived there. (e.g. Some Street, Some Town, Some State, 12345 USA from Jan. 1, 2021 until Nov. 28, 2021)</b>								

Almost everyone will fail the Bona Fide Residence Test, so skip **Part II** by entering “N/A” in **Lines 10**.

**Part III\*** – To meet the requirements of the Physical Presence Test test, you must be present in a foreign country for at least 330 full days during any 12-month period that begins or ends in 2021. You must pass this test to allow for your foreign earned income to be excludable in **Form 1040**.

The dates you enter on **Line 16** will depend on when you arrived in Japan. Below is an example arrival date for some of the 2021 new JET participants. The dates you enter for your 12-month period on **Line 16** can be from your first full day in Japan and one year from that date.

For example:

Tokyo arrival date: September 12, 2021 → Enter: September 13, 2021 through September 12, 2022

See the following image for what Part III should look like on the form.

Form 2555 (2021) <span style="float: right;">Page 2</span>						
<b>Part III Taxpayers Qualifying Under Physical Presence Test</b>						
<b>Note:</b> U.S. citizens and all resident aliens can use this test. See instructions.						
16	The physical presence test is based on the 12-month period from ▶		November 29, 2021	through ▶	November 28, 2022	
17	Enter your principal country of employment during your tax year. ▶ JAPAN					
18	If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." <b>Don't</b> include the income from column (f) below in Part IV, but report it on Form 1040 or 1040-SR.					
	(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)
	Physically present in a foreign country or countries for the entire 12-month period.					

Part IV – Calculate your 2021 Foreign Earned Income by converting the amount ③ listed on your **Foreign Earned Income Statement** to USD and enter that figure on **Line 19**. Use the Federal Reserve Bank's 2021 average Yen/USD exchange rate to make the calculation. That rate is **\$1 = ¥109.84**.

For example:

$$¥306,667 \div ¥109.84 = \$2791.94$$

(The IRS likes everything you do to be outlined explicitly, so you can draw an asterisk and write, "see foreign earned income statement" at the bottom of the page. Then, write a statement along the lines of "I used the 2021 average Yen/USD exchange rate as reported by the Federal Reserve Bank to calculate the amount reported on **Line 19**. That rate was \$1 = ¥109.84" on the foreign earned income statement at the bottom of the page. Finally, sign your name to the note.)

<b>Part IV All Taxpayers</b>		
<b>Note:</b> Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2021 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. <b>Don't</b> include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.		
<b>If you are a cash basis taxpayer, report on Form 1040 or 1040-SR all income you received in 2021, no matter when you performed the service.</b>		
2021 Foreign Earned Income		Amount (in U.S. dollars)
19	Total wages, salaries, bonuses, commissions, etc. . . . .	19 2,792
20	Allowable share of income for personal services performed (see instructions):	
a	In a business (including farming) or profession . . . . .	20a 0
b	In a partnership. List partnership's name and address and type of income. ▶	20b 0
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):	
a	Home (lodging) . . . . .	21a 0
b	Meals . . . . .	21b 0
c	Car . . . . .	21c 0
d	Other property or facilities. List type and amount. ▶	21d 0

<b>22</b>	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
<b>a</b>	Cost of living and overseas differential . . . . .	<b>22a</b>	0
<b>b</b>	Family . . . . .	<b>22b</b>	0
<b>c</b>	Education . . . . .	<b>22c</b>	0
<b>d</b>	Home leave . . . . .	<b>22d</b>	0
<b>e</b>	Quarters . . . . .	<b>22e</b>	0
<b>f</b>	For any other purpose. List type and amount. ▶	<b>22f</b>	
<b>g</b>	Add lines 22a through 22f . . . . .	<b>22g</b>	0
<b>23</b>	Other foreign earned income. List type and amount. ▶	<b>23</b>	0
<b>24</b>	Add lines 19 through 21d, line 22g, and line 23 . . . . .	<b>24</b>	2,792
<b>25</b>	Total amount of meals and lodging included on line 24 that is excludable (see instructions) . . . . .	<b>25</b>	0
<b>26</b>	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your <b>2021 foreign earned income</b> . . . . . ▶	<b>26</b>	2,792

Form 2555 (2021)

*NOTE: These are made-up numbers! Yours will be different. Check **Instructions for Form 2555** for more info.*

Part V – Since JET salaries are substantially below the maximum foreign earned income exclusion (\$108,700), there is no need to claim the housing exclusion or housing deduction. Check “No.” and go to Part VII.

Form 2555 (2021)		Page <b>3</b>	
<b>Part V All Taxpayers</b>			
<b>27</b>	Enter the amount from line 26 . . . . . Are you claiming the housing exclusion or housing deduction? <input type="checkbox"/> Yes. Complete Part VI. <input checked="" type="checkbox"/> No. Go to Part VII.	<b>27</b>	2,792

*NOTE: These are made-up numbers! Yours will be different*

Part VII – Calculate your Foreign Earned Income Exclusion. Use the 12-month period from Part III to calculate the number of days in your qualifying period that fall within 2021 and enter the number on **Line 38**. Count full days (24-hour period) spent in a foreign country/foreign countries.

<b>Part VII Taxpayers Claiming the Foreign Earned Income Exclusion</b>			
<b>37</b>	Maximum foreign earned income exclusion. Enter \$108,700 . . . . .	<b>37</b>	108,700
<b>38</b>	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2021 tax year. See the instructions for line 31.	<b>38</b>	33 days
<b>39</b>	• If line 38 and the number of days in your 2021 tax year (usually 365) are the same, enter “1.000.” • Otherwise, divide line 38 by the number of days in your 2021 tax year and enter the result as a decimal (rounded to at least three places).	<b>39</b>	0.090
<b>40</b>	Multiply line 37 by line 39 . . . . .	<b>40</b>	9,783
<b>41</b>	Subtract line 36 from line 27 . . . . .	<b>41</b>	2,792
<b>42</b>	<b>Foreign earned income exclusion.</b> Enter the <b>smaller</b> of line 40 or line 41. Also, complete Part VIII . . . ▶	<b>42</b>	2,792

*NOTE: These are made-up numbers! Yours will be different*

Part VIII – Carry down your answers above to **Line 43**. For **Line 44**, read the **Instructions for Form 2555 (page 5)** and **Publication 54 (page 22)** to determine if you have any deductions that are allocable to the excluded income. For many JETs, this will be “0.”

<b>Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both</b>			
43	Add lines 36 and 42 . . . . .	43	2,792
44	Deductions allowed in figuring your adjusted gross income (Form 1040 or 1040-SR, line 11) that are allocable to the excluded income. See instructions and attach computation . . . . .	44	0
45	Subtract line 44 from line 43. Enter the result here and in parentheses on Schedule 1 (Form 1040), line 8d. Complete the Foreign Earned Income Tax Worksheet in the Instructions for Forms 1040 and 1040-SR if you enter an amount on this line . . . . .	45	2,792

NOTE: These are made-up numbers! Yours will be different

Since you will not be claiming the housing exclusion or housing deduction, skip **Part IX**.

Congratulations! You've completed filling out **Form 2555**! Save it and keep it open for future reference for **Form 1040**. You will file **Form 2555** with **Form 1040**.

\*The above examples, namely **Part III** and **Part VII**, were filled out for JETs who did not return to the US during 2021 after coming to Japan.

➤ If you returned to the U.S. anytime in 2021 after coming to Japan, you must note those dates in **Part III** and subtract them from the number of days in your qualifying period in **Part VII, Line 38**. See the example below for more information.

Form 2555 (2021)						Page 2
<b>Part III Taxpayers Qualifying Under Physical Presence Test</b>						
Note: U.S. citizens and all resident aliens can use this test. See instructions.						
16	The physical presence test is based on the 12-month period from ► November 29, 2021 through ► November 28, 2022					
17	Enter your principal country of employment during your tax year. ► JAPAN					
18	If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that didn't involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." Don't include the income from column (f) below in Part IV, but report it on Form 1040 or 1040-SR.					
	(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)
	U.S.	Dec. 24, 2021	Jan. 1, 2022	9	0	0



<b>Part VII Taxpayers Claiming the Foreign Earned Income Exclusion</b>			
37	Maximum foreign earned income exclusion. Enter \$108,700 . . . . .	37	108,700
38	• If you completed Part VI, enter the number from line 31. • All others, enter the number of days in your qualifying period that fall within your 2021 tax year. See the instructions for line 31. } <b>38</b> 25 days		
39	• If line 38 and the number of days in your 2021 tax year (usually 365) are the same, enter "1.000." • Otherwise, divide line 38 by the number of days in your 2021 tax year and enter the result as a decimal (rounded to at least three places). }	39	0 . 068
40	Multiply line 37 by line 39 . . . . .	40	7,445
41	Subtract line 36 from line 27 . . . . .	41	2,792
42	<b>Foreign earned income exclusion.</b> Enter the smaller of line 40 or line 41. Also, complete Part VIII . . . ►	42	2,792

NOTE: These are made-up numbers! Yours will be different. Also, Jan. 1, 2022 does not fall in the 2021 tax year; therefore, **Line 38** is "25" and not "24" in this case.

## Form 1040 U.S. Individual Income Tax Return

**Form 1040** is used to report how much total money you earned in 2021. You will figure out if you get a refund, or if you owe more money to Uncle Sam. When in doubt, consult a certified tax preparer and/or the official IRS instructions (online) to be sure you don't miss something. You can also call or fax the IRS.

CAUTION: Depending on your situation, you will need to submit additional forms with **Form 1040**. There are a lot of specific questions on **Form 1040** and the **Schedules** that will be different for each person. What is explained in this guide is focused on the specific parts related to living and working overseas, which requires **Schedule B and Schedule 1**. For the rest of the more complicated stuff, it's best to take a look at the **Instructions for Form 1040**, then start at the top and work your way through, line by line, attaching the relevant **Schedules** when necessary. In some cases, it may be necessary to file lettered schedules. See the following for more details: <https://www.irs.gov/forms-pubs/schedules-for-form-1040>

### Schedule B – Interests and Ordinary Dividends

**Schedule B** is used to report any money that you may have received from a brokerage firm, in which you would have received a **1099-INT, 1099-OID, 1099-DIV**, or a substitute statement from them. However, the main purpose for including this form for JET participants is **Part III Foreign Accounts and Trusts**. In order to receive your JET salary, you must have a bank account in Japan, which is a foreign account.

Unless you have any interests or ordinary dividends, then input “0”s for **Schedule B Lines 1-6**. Then, click yes, no, no as shown in the example below.

<b>Part III</b>		Yes	No	
You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.				
<b>Foreign Accounts and Trusts</b>	7a			
	At any time during 2021, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions . . . . .		<input checked="" type="checkbox"/>	<input type="checkbox"/>
	If “Yes,” are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements . . . . .		<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Caution:</b> If required, failure to file FinCEN Form 114 may result in substantial penalties. See instructions.	b			
If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶				
8	During 2021, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If “Yes,” you may have to file Form 3520. See instructions . . . . .		<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>For Paperwork Reduction Act Notice, see your tax return instructions.</b>		Cat. No. 17146N <span style="float: right;">Schedule B (Form 1040) 2021</span>		

Save **Schedule B** and file it together with **Form 1040**.

### Schedule 1 – Additional Income and Adjustments to Income

**Schedule 1** is used to report your foreign earned income that you calculated in **Form 2555** and any other income you may have received during the 2021 tax year. Whereas most of the incomes listed in **Schedule 1** add to your total income, your foreign earned income will be deducted from your total income.

For **Schedule 1 Line 8d**, insert your 2021 foreign earned income total from **Form 2555 Line 26**. The reason for **Schedule 1 Line 8d** being in parentheses is to indicate to the IRS that this value is going to be deducted in **Form 1040**. As for the other incomes in **Schedule 1 Lines 8a-z**, input in the values as applicable to you.

See the following page for an example.

**Additional Income and Adjustments to Income**

▶ Attach to Form 1040, 1040-SR, or 1040-NR.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Your social security number

Ash S. Ketchum

123-45-6789

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	0
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
	<b>b</b> Date of original divorce or separation agreement (see instructions) ▶		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	0
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	0
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	0
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	0
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	0
<b>8</b>	Other income:		
	<b>a</b> Net operating loss . . . . .	<b>8a</b>	( 0)
	<b>b</b> Gambling income . . . . .	<b>8b</b>	0
	<b>c</b> Cancellation of debt . . . . .	<b>8c</b>	0
	<b>d</b> Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( 2,792)
	<b>e</b> Taxable Health Savings Account distribution . . . . .	<b>8e</b>	0
	<b>f</b> Alaska Permanent Fund dividends . . . . .	<b>8f</b>	0
	<b>g</b> Jury duty pay . . . . .	<b>8g</b>	0
	<b>h</b> Prizes and awards . . . . .	<b>8h</b>	0
	<b>i</b> Activity not engaged in for profit income . . . . .	<b>8i</b>	0
	<b>j</b> Stock options . . . . .	<b>8j</b>	0
	<b>k</b> Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8k</b>	0
	<b>l</b> Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8l</b>	0
	<b>m</b> Section 951(a) inclusion (see instructions) . . . . .	<b>8m</b>	0
	<b>n</b> Section 951A(a) inclusion (see instructions) . . . . .	<b>8n</b>	0
	<b>o</b> Section 461(l) excess business loss adjustment . . . . .	<b>8o</b>	0
	<b>p</b> Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8p</b>	0
	<b>z</b> Other income. List type and amount ▶	<b>8z</b>	0
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	(2,792)
<b>10</b>	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	(2,792)

If you paid student loan interest, continue with **Schedule 1**. Unless you earned more than \$70,000, you can just directly input the amount of student loan interest you paid (up to \$2,500) into **Line 21**. Otherwise, calculate your eligible student loan interest deduction from the worksheet in **page 37 of Publication 970**. Finish following the instructions for the rest of **Schedule 1**. Everything else will be “0”s for many JETs.

Schedule 1 (Form 1040) 2021		Page <b>2</b>
<b>Part II Adjustments to Income</b>		
11	Educator expenses . . . . .	0
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	0
13	Health savings account deduction. Attach Form 8889 . . . . .	0
14	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	0
15	Deductible part of self-employment tax. Attach Schedule SE . . . . .	0
16	Self-employed SEP, SIMPLE, and qualified plans . . . . .	0
17	Self-employed health insurance deduction . . . . .	0
18	Penalty on early withdrawal of savings . . . . .	0
19a	Alimony paid . . . . .	0
b	Recipient's SSN . . . . .	
c	Date of original divorce or separation agreement (see instructions) ▶ . . . . .	
20	IRA deduction . . . . .	0
21	Student loan interest deduction . . . . .	1,000
22	Reserved for future use . . . . .	
23	Archer MSA deduction . . . . .	0
24	Other adjustments:	
a	Jury duty pay (see instructions) . . . . .	0
b	Deductible expenses related to income reported on line 8k from the rental of personal property engaged in for profit . . . . .	0
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8l . . . . .	0
d	Reforestation amortization and expenses . . . . .	0
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	0
f	Contributions to section 501(c)(18)(D) pension plans . . . . .	0
g	Contributions by certain chaplains to section 403(b) plans . . . . .	0
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	0
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	0
j	Housing deduction from Form 2555 . . . . .	0
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	0
z	Other adjustments. List type and amount ▶ . . . . .	0
25	Total other adjustments. Add lines 24a through 24z . . . . .	0
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a . . . . .	1,000

NOTE: These are made up numbers! Yours will be different

Many student loan institutions provide how much student loan interest you paid directly to the students through (either by mail or electronically) **Form 1098-E**. If you make payments online, check there first to see if the student loan interest is already figured out for you through an electronic file of **Form 1098-E**.

Save **Schedule 1** and keep it open for reference for **Form 1040**.

### **Form 1040 – U.S. Individual Income Tax Return**

Finally, we can start on Form 1040 without interruptions. Enter your name and social security number, and check the box for your filing status. Then, fill out your address information. If you wish to contribute to the Presidential Election Campaign or dealt with virtual currency (i.e. Bitcoin) in the 2021 tax year, then check the appropriate boxes.

<b>Form 1040</b> Department of the Treasury—Internal Revenue Service (99)		<b>2021</b>		OMB No. 1545-0074		IRS Use Only—Do not write or staple in this space.		
<b>Filing Status</b> <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying widow(er) (QW) Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶								
Your first name and middle initial <b>Ash S.</b>			Last name <b>Ketchum</b>			Your social security number <b>1 2 3   4 5   6 7 8 9</b>		
If joint return, spouse's first name and middle initial			Last name			Spouse's social security number		
Home address (number and street). If you have a P.O. box, see instructions. <b>Yamabiru 5, Toricho 4-31</b>					Apt. no.	<b>Presidential Election Campaign</b> Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse		
City, town, or post office. If you have a foreign address, also complete spaces below. <b>Inakamachi</b>				State	ZIP code			
Foreign country name <b>JAPAN</b>		Foreign province/state/county <b>Kumamoto</b>		Foreign postal code <b>123-4567</b>				
At any time during 2021, did you receive, sell, exchange, or otherwise dispose of any financial interest in any virtual currency? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No								
<b>Standard Deduction</b> <b>Someone can claim:</b> <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien								
<b>Age/Blindness</b> <b>You:</b> <input type="checkbox"/> Were born before January 2, 1957 <input type="checkbox"/> Are blind <b>Spouse:</b> <input type="checkbox"/> Was born before January 2, 1957 <input type="checkbox"/> Is blind								
<b>Dependents</b> (see instructions):								
If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>		(1) First name		Last name		(2) Social security number		
						(3) Relationship to you		
						(4) <input checked="" type="checkbox"/> if qualifies for (see instructions):		
						Child tax credit		
						Credit for other dependents		
						<input type="checkbox"/>		
						<input type="checkbox"/>		
						<input type="checkbox"/>		
						<input type="checkbox"/>		

*NOTE: Some recent college graduates are claimed as dependents by their parents. If this is your case, check the box labeled “Someone claiming you as a dependent” on the standard deduction section. Keep in mind that this will affect the number of exemptions that can be claimed.*

On **Form 1040 Line 1**, add the total of your 2021 U.S. income, including all W-2s, and your income from Japan (**Form 2555 Line 26**). The Taxable Interest on **Line 2b** includes all interest earned from savings accounts. If you received Taxable Interest of \$10 or more, your bank or financial institution will send you a **1099-INT** that tells you how much your taxable interest is. (Note: even in the case you do not receive a **1099-INT**, you are still required to report any interest earned and credited to your account during the tax year)

For example:

$$\$3764.32 \text{ (W2)} + \$2,791.94 \text{ (Foreign Earned Income)} = \$6556.26 \text{ (Gross Total Income)}$$

For many people, everything else is zeroes until you get to **Line 8**. For this, you will need to go to **Schedule 1**. Enter the number you got from **Schedule 1 Line 10** to **Form 1040 Line 8**. Make sure to again put parenthesis around the number, so that the IRS understands that you are subtracting this number. If you had any interest or dividend to report from **Schedule B**, then enter them into the respective **Form 1040 Line 2a-b** and **Form 1040 Line 3a-b**. Then, add the numbers of **Form 1040 Lines 1-8**. Write this new number on **Line 9**. This total is your Total Income for 2021.

Next, if you continued to **Line 26** on **Schedule 1**, write that number on **Form 1040 Line 10** and subtract **Form 1040 Line 10** from **Form 1040 Line 9**. Enter the result into **Form 1040 Line 11**. This is your Adjusted Gross Income for 2021.

Afterwards, write either your standard deduction or itemized deduction on **Form 1040 Line 12a** (most people will claim a standard deduction, the 2021 tax year being \$12,550). **Line 13** deals mostly with self-employment deductions, which for many JETs will be “0.” Add **Lines 12c and 13** and write the result on **Line 14**. Finally, subtract **Line 14** from **Line 11** and then enter the result into **Line 15** (keep it “0” if negative). This is your Taxable Income for 2021.

At this point, your **Form 1040** should look something like this:

Attach Sch. B if required.	<b>1</b>	Wages, salaries, tips, etc. Attach Form(s) W-2	<b>1</b>	6,556
	<b>2a</b>	Tax-exempt interest	<b>2a</b>	0
	<b>3a</b>	Qualified dividends	<b>3a</b>	0
Standard Deduction for— • Single or Married filing separately, \$12,550 • Married filing jointly or Qualifying widow(er), \$25,100 • Head of household, \$18,800 • If you checked any box under Standard Deduction, see Instructions.	<b>4a</b>	IRA distributions	<b>4a</b>	0
	<b>5a</b>	Pensions and annuities	<b>5a</b>	0
	<b>6a</b>	Social security benefits	<b>6a</b>	0
	<b>7</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input checked="" type="checkbox"/>	<b>7</b>	0
	<b>8</b>	Other income from Schedule 1, line 10	<b>8</b>	(2,792)
	<b>9</b>	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your <b>total income</b>	<b>9</b>	3,764
	<b>10</b>	Adjustments to income from Schedule 1, line 26	<b>10</b>	1,000
	<b>11</b>	Subtract line 10 from line 9. This is your <b>adjusted gross income</b>	<b>11</b>	2,764
	<b>12a</b>	<b>Standard deduction or itemized deductions</b> (from Schedule A)	<b>12a</b>	12,550
	<b>b</b>	Charitable contributions if you take the standard deduction (see instructions)	<b>12b</b>	0
	<b>c</b>	Add lines 12a and 12b	<b>12c</b>	12,550
	<b>13</b>	Qualified business income deduction from Form 8995 or Form 8995-A	<b>13</b>	0
	<b>14</b>	Add lines 12c and 13	<b>14</b>	12,550
	<b>15</b>	<b>Taxable income.</b> Subtract line 14 from line 11. If zero or less, enter -0-	<b>15</b>	0

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2021)

*NOTE: These are made up numbers! Yours will be different*

Everything should be straightforward (tedious, but straightforward). By the time you get here, you've dealt with most of the foreign earned stuff and weeded it out. Just work through the lines one by one. For more detailed instructions on how to fill this section of **Form 1040** out, read **Instructions for Form 1040** from **page 35**.

Note: For more information on choosing exclusions before beginning this section, please check **page 2 of Instructions for Form 2555**. For example, if you wish to qualify for Foreign Earned Income Exclusion (FEIE) through **Form 2555**, you cannot take the earned income credit (**Line 27a-c**). You also cannot take the additional child tax credit (**Line 28**).

**Line 16** is a bit tricky. However, if **Form 1040 Line 15** is zero, you don't have to worry since **Form Line 16** will also be zero. If **Line 15** is not zero, refer to the notes below and the **Instructions for Form 1040**.

In order to calculate your Tax for **Line 16**, you will have to make some calculations using the Foreign Earned Income Tax Worksheet below (from **page 35** of the **Instructions for Form 1040**). If you are single, then you can skip **Lines 2a-c**; if not, fill out the information accordingly. For **Lines 4, and 5** if you answered **Lines 2a-c**, you will have to consult the 2021 Tax Table (**page 65** of the **Instructions for Form 1040**). Make sure to enter the number from **Line 6** below into **Form 1040, Line 16**, and then calculate **Line 24** for your Total Tax. Your Total Tax is the amount you owe to the IRS and must pay by April 18 or else interest will accrue from the following day.

Form 1040 (2021)		Page 2	
16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16	0
17	Amount from Schedule 2, line 3	17	0
18	Add lines 16 and 17	18	0
19	Nonrefundable child tax credit or credit for other dependents from Schedule 8812	19	0
20	Amount from Schedule 3, line 8	20	0
21	Add lines 19 and 20	21	0
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	0
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	0
24	Add lines 22 and 23. This is your <b>total tax</b>	24	0
25	Federal income tax withheld from:		
a	Form(s) W-2	25a	74
b	Form(s) 1099	25b	0
c	Other forms (see instructions)	25c	0
d	Add lines 25a through 25c	25d	74
26	2021 estimated tax payments and amount applied from 2020 return	26	0
27a	Earned income credit (EIC) Check here if you were born after January 1, 1998, and before January 2, 2004, and you satisfy all the other requirements for taxpayers who are at least age 18, to claim the EIC. See instructions <input type="checkbox"/>	27a	0
b	Nontaxable combat pay election	27b	0
c	Prior year (2019) earned income	27c	0
28	Refundable child tax credit or additional child tax credit from Schedule 8812	28	0
29	American opportunity credit from Form 8863, line 8	29	0
30	Recovery rebate credit. See instructions	30	0
31	Amount from Schedule 3, line 15	31	0
32	Add lines 27a and 28 through 31. These are your <b>total other payments and refundable credits</b>	32	0
33	Add lines 25d, 26, and 32. These are your <b>total payments</b>	33	74

If you have a qualifying child, attach Sch. EIC.

If you have filled in your personal information from **Lines 25-32** and found that you have an amount that is not “0,” congratulations! The Total Payments is the refund due to you from the IRS. Fill in **Lines 34-36** for a direct deposit into your American bank account. If you have to pay taxes, refer to the **Instructions for Form 1040** on payment methods and where to send your payment.

After all that (or if neither situation above is the case), don’t forget to sign and date in the box. Save all of your tax forms and set a reminder for when you can send your taxes to the IRS! \(\\_^)/

*NOTE: You do not need to designate a third-party to discuss the return. Also, if the amount on **Line 34** is less than \$1, then you must explicitly request it to be refunded to you or they will not send it to you.*

By filing **Form 8822**, you are automatically granted a two-month extension from April 18 until June 15. However, you must still properly apply for an extension to file your taxes since you will not be eligible for the Foreign Earned Income Exclusion until after June 15. To do so, you must file **Form 4868** or **Form 2350** by June 15. See the next pages to see which one is most appropriate for you and instructions on how to file them.

Once you have been in Japan for 330 days, sign and date the forms and mail them all to the IRS office in Austin, TX. Your tax return will include *at least* **Form 1040, Schedule 1, Schedule B, Form 2555**, and the **Foreign Earned Income Statement**. It will also include **W-2s** if you were employed before JET.



**Form 2350 Extension of Time to File**

If you arrived in Tokyo after November 19, 2021, you should file **Form 2350** by June 15. This extension, just like the one from **Form 4868**, is necessary in your first year because the income you earn in Japan is exempt from U.S. taxes only after you have been outside the U.S. for 330 days. However, you can choose the date in which you will need to extend the date to file taxes in order to pass the physical presence test by filing **Form 2350**. Long story short, filing this form allows you to avoid writing a letter to the IRS requesting for a discretionary additional extension through **Form 4868**.

For **Line 1**, enter the date one month from your first full day in Japan.

Form <b>2350</b>		<b>Application for Extension of Time To File U.S. Income Tax Return</b>		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		For U.S. Citizens and Resident Aliens Abroad Who Expect To Qualify for Special Tax Treatment ▶ See instructions later. ▶ Go to <a href="http://www.irs.gov/Form2350">www.irs.gov/Form2350</a> for the latest information.		<b>2021</b>
Please print or type.	Your first name and middle initial(s)	Last name	Your social security number	
	Ash S.	Ketchum	123-45-6789	
File by the due date for filing your return.	If a joint return, spouse's first name and middle initial(s)	Last name	Spouse's social security number	
	Home address (number and street). If you have a P.O. box, see instructions.			
	Yamabiru 5, Toricho 4-31			
	City, town or post office, state, and ZIP code. If you have a foreign address, enter only the city name on this line; then complete the spaces below. See instructions.			
	Inakamachi			
	Foreign country name	Foreign province/county	Foreign postal code	
	JAPAN	Kumamotoken	123-4567	
<b>Please fill in the Return Label at the bottom of this page.</b>				
<b>1</b>	I request an extension of time until <u>December 29, 2022</u> to file my income tax return for the calendar year 2021, or other tax year ending _____, because my tax home is in a foreign country and <b>I expect to qualify for special tax treatment by meeting the "bona fide residence test" or the "physical presence test."</b> (See instructions.)			
<b>2</b>	Were you previously granted an extension of time to file for this tax year? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>3</b>	Will you need additional time to allocate moving expenses? . . . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>4a</b>	Date you first arrived in the foreign country <u>November 28, 2021</u>			
<b>b</b>	Date qualifying period begins <u>November 29, 2021</u> ; ends <u>October 25, 2022</u>			
<b>c</b>	Your foreign home address <u>Yamabiru 5, Toricho 4-31, Inakamachi, Kumamotoken, JAPAN, 123-4567</u>			
<b>d</b>	Date you expect to return to the United States _____			
<b>Note:</b> This is not an extension of time to pay tax. Full payment is required to avoid interest and late payment charges.				
<b>5</b>	Enter the amount of income tax paid with this form . . . . . ▶			5 0

*NOTE: Leave **Line 4d** blank if you do not expect to or have not planned to return to the US yet.*

Now that you have completed filling out **Form 2350**, save it and then print it out to sign and date. Send it to the following address after you've filed and sent **Form 4868**:

Department of the Treasury  
Internal Revenue Service  
Austin, TX 73301-0045  
USA

*NOTE: This address is not the same as the one for where you must send **Form 4868**.*

## **Links to Forms**

**Form 8822** Change of Address

<https://www.irs.gov/pub/irs-pdf/f8822.pdf> (Form and instructions)

**Form 2555** Foreign Earned Income

<https://www.irs.gov/pub/irs-pdf/f2555.pdf> (Form)

<https://www.irs.gov/pub/irs-pdf/i2555.pdf> (Instructions)

**Form 1040** U.S. Individual Income Tax Return

<https://www.irs.gov/pub/irs-pdf/f1040.pdf> (Form)

<https://www.irs.gov/pub/irs-pdf/i1040gi.pdf> (Instructions, including for all Schedules)

**Form 1040 - Schedule 1** Additional Income and Adjustments to Income

<https://www.irs.gov/pub/irs-pdf/f1040s1.pdf> (Form)

**Form 1040 - Schedule B** Interest and Ordinary Dividends

<https://www.irs.gov/pub/irs-pdf/f1040sb.pdf> (Form)

<https://www.irs.gov/instructions/i1040sb> (Instructions)

**Form 4868** Application for Automatic Extension of Time to File U.S. Taxes

<https://www.irs.gov/pub/irs-pdf/f4868.pdf> (Form and instructions)

**Form 2350** Application for Extension of Time to File U.S. Taxes

<https://www.irs.gov/pub/irs-pdf/f2350.pdf> (Form and instructions)

**Publication 54** Tax Guide for U.S. Citizens and Resident Aliens Abroad (very detailed instructions)

<https://www.irs.gov/pub/irs-pdf/p54.pdf>

**Publication 970** Tax Benefits for Education

<http://www.irs.gov/pub/irs-pdf/p970.pdf>

## **Notes and Resources**

### ✧ Other Resources:

- The U.S. Embassy in Japan's Tax Page
- <https://jp.usembassy.gov/u-s-citizen-services/internal-revenue-service-u-s-taxes/>

### ✧ IRS info for U.S. Citizens Living Abroad

- <https://www.irs.gov/individuals/international-taxpayers/taxpayers-living-abroad>

### ✧ Concerning COVID-19

#### ➤ Coronavirus Tax Relief (Recovery Rebate Credit)

- The Recovery Rebate Credit is a tax credit against your 2021 income tax. Generally, this credit will increase the amount of your tax refund or decrease the amount of the tax you owe. If you did not receive the full amounts of the first, second, and/or third Economic Impact Payments (stimulus checks), you may be eligible for the Recovery Rebate Credit. The first round of Economic Impact Payments was distributed in the spring of 2020 while the second round of payments started during the last week of December and the third round of payments occurring from March 2021. To determine whether you are eligible for the Recovery Rebate Credit or the amount of your Recovery Rebate Credit, complete the Recovery Rebate Credit Worksheet in the **Instructions for Form 1040** and **Form 1040-SR**.

#### ➤ Coronavirus Emergency Relief

- Due to the COVID-19 pandemic, the IRS is providing a waiver of the time requirements that allow a qualified individual to exclude foreign earned income. If your tax home was in a foreign country (i.e. Japan), and you reasonably expected to meet either the Bona Fide Residence Test or Physical Presence Test during 2019 or 2020, but left due to the COVID-19 pandemic on or after February 1, 2020, but on or before July 15, 2020, you may be entitled to the waiver. Please see “Waiver of Time Requirements” on **page two** of the **Instructions of Form 2555**.

### ✧ Individual cases and circumstances will vary. Additional procedures will be necessary if one of the following statements is applicable to you:

- You are married and/or have dependents of your own
- Someone else will claim you as a dependent for the 2021 tax year
- You had over \$10,000 in foreign bank accounts at any time during 2021. You can file electronically.

For more information go to:

<https://www.irs.gov/businesses/small-businesses-self-employed/report-of-foreign-bank-and-financial-accounts-fbar>

- You earn income from stocks, bonds, real estate or other investments
- The total value of your specified foreign assets is more than \$200,000 on the last day of the tax year or more than \$300,000 at any time during the year (check out **Form 8938**)
- Any number of other circumstances

- ✧ This guide is in no way affiliated with the IRS or the U.S. Government.
  - The IRS - *not this document* - is the final authority on tax-related matters. This is just a rough, unofficial guide. Be sure to check with instructions from the IRS to file your documents as correctly as possible. It is up to you to file your taxes correctly.
  
- ✧ This packet is intended to familiarize first year American JETs with the overseas tax-filing process. The process will be slightly different for second through sixth year American JETs.
  
- ✧ The Federal Reserve Bank average annual exchange rate figure of \$1 = ¥109.84 can be found at <http://www.federalreserve.gov/Releases/g5a/Current/>
  
- ✧ It is your responsibility to be aware of the tax filing deadlines and to submit the forms on time. We will not remind you of the deadlines as they come.
  
- ✧ Please remember that if you owe taxes, you must make sure to pay **by the federal deadline of April 18**. The extensions mentioned in this guide are only for filing taxes. It is your responsibility to pay any and all taxes on time.
  
- ✧ We have compiled a list of frequently asked questions (and answers!) regarding the tax-filing process. These can be viewed on the Kumamoto JET website here: <https://kumamotojet.com/reiwa/u-s-tax-guide/>