



Notes and Instructions for New JETs

Chicago

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Dear Candidates,

Congratulations on making it this far in the selection process for the 2018 Japan Exchange and Teaching Program!

JET is a highly competitive program and we are glad to have you joining us in this next stage of preparation. In order to continue your candidacy you will need to provide forms and documents by certain deadlines. Some of these documents must be submitted to the JET Program Office, some you must submit to other agencies. Not all items apply to all candidates so please read the information in this document carefully and use the checklist on pages 17.

The JET Program Office oversees the preparations and paperwork of many individuals, so we need candidates to take responsibility for their own preparations using the documents we provide. We expect all candidates to read all instructions and resources provided by the JET Program Office and act accordingly, especially with regard to providing necessary documents and meeting deadlines.

JET Office Responsibilities

- To provide information and documents in a timely manner
- To respond to inquiries and address specific questions which are not already covered in the materials provided
- To assist candidates in preparing for departure to Japan on the JET Program

Candidate Responsibilities

- To read all documents and information provided by the JET Program Office
- To submit all documents and forms in a timely manner (on or before deadlines)
- To contact the JET Program Office in advance or as soon as possible with any changes to personal information, eligibility, or status, including but not limited to:
 - Contact information
 - Criminal actions (arrests, etc. occurring between the time of application and departure)
 - Medical issues (new diagnoses, new medications, etc.)
 - Anticipated graduation date
 - Dual nationality with Japan
 - Travel requiring a passport (international travel) in the time between selection and departure
 - Lack of availability to be contacted (e.g. a long camping trip or vacation or other period without email/phone access)
 - Ability to provide necessary paperwork by the stated deadline

If you have any questions or concerns about your ability to provide documents or fulfill your obligations, please contact the JET Program Office. We look forward to working with you on your journey to living and working in Japan!

Sincerely,

JET Program Office
Consulate-General of Japan in Chicago

1. Terms

- **Short-list Candidate:** a JET Program applicant who has been selected for the 2018 JET Program.
- **Alternate Candidate:** a JET Program applicant who has not been selected for the 2018 JET Program at this time, but is on the wait-list of possible candidates if an opening should become available.
- **JET Program Participant:** an individual who has signed his/her contract and is on the JET Program.
- **Placement:** The location in Japan to which the JET participant is assigned by the government of Japan. These are typically announced between May and July (except early placements). Placements cannot be changed and withdrawing after notification of placement carries penalties.
- **CO (Contracting Organization):** the organization in Japan which acts as the sponsor for the JET participant's visa. The CO may be a prefectural government, local government, or board of education.
- **CLAIR (Council for Local Authority in International Relations):** this organization is a branch of the Japanese government which assists JET Program participants in Japan. It provides useful tools for everyday life such as the General Information Handbook and Japanese language correspondence courses. CLAIR also hosts the JET Programme international website (www.jetprogramme.org) with many useful publications.
- **Early Placement:** a period between April and July 2018 when eligible JET Program candidates may be selected to arrive and begin their contract period (earlier than the regular Group A/B arrivals).
- **Group A:** JET Participants who arrive in Group A will depart the US on Saturday, July 28 and arrive in Tokyo on Sunday, July 29, and then attend a mandatory Post-Arrival Orientation in Tokyo. The Group A contract begins on Monday, July 30.
- **Group B:** JET Participants who arrive in Group B will depart the US on Saturday, August 4 and arrive in Tokyo on Sunday, August 5, and then attend a mandatory Post-Arrival Orientation in Tokyo. The Group B contract begins on Monday, August 6.
- **Reply Form:** a digital form stating your continuing interest in pursuing a position with the JET Program after being notified of short-list or alternate candidacy status.
- **Alterations to Reply Form:** a document which should be turned in to the JET Program Office by mail in case of any changes in personal information.
- **Application for US Residency Certification (IRS Form 8802):** an application for certification of US tax residency for 2017 and 2018. After applying with form 8802, individuals receive Form 6166 from the IRS.
- **US Residency Certification (IRS Form 6166):** a form which proves US residency for tax purposes for 2017 and 2018. This form, when submitted by the JET participant to their contracting organization in Japan, allows them to be exempt from certain Japanese income taxes due to a tax treaty between the US and Japan (ALTs only).
- **Visa Application:** a document which provides information to the Japanese government in order to issue you a visa to enter Japan. Your visa will be issued through the JET Office.
- **Prior Visa Cancellation Form:** in the case that a JET participant has previously traveled to Japan with a visa (for example an exchange student visa), that visa must be cancelled using this form in order to issue a visa for JET participation.
- **Import of Medication Certification (*yakkan shoumeisho*):** a document which is required if the JET participant plans to bring any medications (including over-the-counter medicines) into Japan. You must have this document in hand when you arrive at Narita Airport.

2. Program Notes for all JET candidates

Please read the following information carefully before completing other forms.

1. Your name should be written in order of last, first and middle on the "Reply Form" or the "Alternate Reply Form" in the same way as it is written in your passport. If you do not have a valid passport yet, be sure to write your name in the same way as mentioned above when you apply for one.
2. You will not be permitted to re-apply for the JET Program in the following year if you decline a position on the JET Program after receiving notification of placement without justifiable reason.
3. A short-list candidate or a participant may be disqualified from the Program without warning in the following circumstances:
 - The candidate or participant engages in conduct that is considered to be inappropriate for a JET participant, or there are reasonable grounds to believe that the candidate or participant has engaged in such behavior.
 - The candidate's or participant's application documents are found to contain false statements.
 - The Reply Form, Certificate of Health or Criminal Record (verifying no offences) are not submitted by the deadline.
 - It becomes evident at a later date that the candidate or participant does not meet the eligibility criteria due to some reason attributable to the candidate him or herself.

3. Early Departure Timeline

*For early placement or alternate candidates, upgrade may occur any time between April 2018 and December 2018. If upgraded in June or later, you will have a different schedule.

March 2018

- In early March, early placements are notified of their selection and placement
- In late March or early April, all other candidates are informed of their status (shortlist, alternate, unsuccessful)
- March 20 – **DOCUMENT DEADLINE**: 2018 JET Program Reply Form, Visa Application Form, U.S. Passport, JET Accident Insurance Agreement, Prior Visa Cancellation Form (if applicable)

April 2018

- APRIL 7 – DEPARTURE: April placement JETs leave for Japan. Early placements may also be assigned at any time between April and July 2018 for candidates who indicated interest in the application.
- APRIL 8 – ARRIVAL: Early placement JETs arrive in Tokyo Narita Airport.
- APRIL 9-10 – ORIENTATION: Early placement JETs go through Post-Arrival Orientation in Tokyo before going on to their placement location.

4. Reply Form

Due as soon as possible, no later than March 20, 2018

All Candidates

The Reply Form is a document intended to signal the applicant's continuing interest in participation on the JET Program. It is a means of collecting up-to-date contact information for short-listed candidates and alternate candidates. It also requests information on dual nationality, passport status and/or prior visas to Japan, whether you plan to be accompanied in Japan,

and other questions related to documents. Failure to provide the Reply Form or providing false statements on the Reply Form may be cause for the candidate to be dropped from consideration.

For Short-listed Candidates

The Reply Form serves as an official notice that the individual has been offered a position on the JET Program and is accepting that offer. This allows the JET Program and contracting organization to make preparations for bringing the candidate to Japan to participate on the JET Program.

Completing the Reply Form

1. Fill out the form online

You will find a link to the reply form in the initial acceptance email you received from the JET Office. Please sign in using the same login information you used to complete your JET application. If you have forgotten your password, you can use the “forgot password” link to have a password reset email sent to you. The form will prepopulate information you have already provided, such as your address, but you will be able to edit anything that has changed. If you no longer have the email with the link, you can also access the form by selecting the appropriate link below:

Short-list candidates (both ALT and CIR) submit the [**REPLY FORM FOR SHORTLISTED CANDIDATES**](#)

2. Submit and print the form

The online form will generate a PDF. You must print this form. Do not print the draft of the form. Only print after you have clicked the “Submit Reply Form” button.

3. Attach two (2) official passport style photographs

These should be on photo-quality paper (i.e. NOT office paper). We STRONGLY recommend having this done professionally at a photo center such as those found at Walgreens, CVS, etc. The photographs should show your face and shoulders on a plain white or light-colored background. Make sure that there is some space in the photo between the top of your head and the top edge of the photograph. Please print your name, in blue or black ink, on the bottom half of the back of the photograph.

4. Sign and mail the form

Mail the form, with the attached photos, to:

Japan Information Center

ATTN: JET Program

737 N. Michigan Ave., Suite 1000

Chicago, IL 60611

DO NOT FORGET TO SIGN THE FORM.

- If, after turning in the Reply Form, there are any changes to your personal information, please contact the JET Program Office at once by email. You will be asked to submit the Alterations to Reply Form by mail in order to update your information.

Transferring Departure Locations

In principle, candidates are expected to depart from the same location where they interviewed. However, it is possible to depart from another location within the same departure group (Chicago is part of Group A). In the Reply Form, you will indicate which location you wish to depart from using the drop-down list. However, please continue to submit your documents to your

interview location JET Program Coordinator. The exception to this is the actual passport, visa application and (if necessary) prior visa cancellation which will be turned in to your departure location.

5. Alterations to Reply Form

****As needed***

If, after submission of the Reply Form, any of your information changes, please turn in the signed Alterations to Reply Form to the JET Program Office by postal mail.

You are required to inform the JET Program Office of any changes to:

- Contact information.
- Marital status, especially if this changes your legal name.
- Medical status or newly diagnosed conditions, particularly those which will require treatment or medication while in Japan.
- Any instance of arrest, charge, or conviction for any criminal activity or any change to criminal history information.

The Alterations to Reply form cannot be used to:

- Change your placement request (this is final at the time of application)
- Change your departure location (this is final at the time of submitting the Reply Form)

[ALTERATIONS TO REPLY FORM](#)

6. JET Accident Insurance Form

Due as soon as possible, no later than March 20, 2018

This form must be filled out by all short-listed JET Program candidates. JET participants are enrolled in four types of insurance. Three of these are compulsory insurances set by the Japanese government: (1) National Health Insurance, (2) Pension Insurance, and (3) Employment Insurance. The fourth type is a special private policy for JET Program participants: (4) JET Program Accident Insurance.

Information about the JET Program Accident Insurance: <http://jetprogramme.org/en/jpai-outline/>

Short-listed JETs must submit the following form: [2018 JET Accident Insurance Enrollment Form and Sample](#)

Please note that you must wait until you know your JET ID Number to fill out this document entirely (the JET ID number is assigned to JETs when notified of placement – it is NOT the same as your Application ID Number).

7. Passport

Due as soon as possible, no later than March 20, 2018

Please submit to the JET Program Office by mail or in person your valid US passport. Be sure that the passport is signed on the information and signature page. You will first need the passport to fill out information on the Visa Application Forms listed below.

Please make sure that there are at least two consecutive blank pages available in your passport for the JET Program visa to be inserted. Again, this is not a request for a photocopy; you must submit your actual U.S. passport.

The JET Program Office strongly recommends that candidates send their documents by certified mail or with tracking to insure against documents being lost in the mail. The JET Program Office will not be responsible for documents which are lost or damaged while being delivered to the JET Program Office; this is the responsibility of the candidate.

If you will not pick up your Passport with Visa in person from our Visa Section, you must also include a SELF-ADDRESSED, PRE-PAID express envelope. Again, we strongly encourage you to use certified mail or a tracking service so that your passport can be returned to you in a timely manner.

8. Visa Application

Due as soon as possible, no later than March 20, 2018

Please read and follow these directions carefully. Submit the visa application and passport together. If you are traveling with a dependent (a legal spouse or child) please contact the JET Program Office for information on how to fill out a dependent's visa application.

VISA APPLICATION

Please read the page carefully so that the application process goes smoothly. If you have questions regarding the visa application, please contact the visa section.

Download [the visa application form](#). Do not simply fill it out in the browser, as this can lead to issues when printing.

Do not leave any lines blank unless instructed to do so; if something does not apply to you, write "N/A". The information that is starred (**) must be written EXACTLY as it appears below. Make sure to attach an appropriate, passport-style photo in the box on the upper right-hand corner with glue or tape on the upper half of the back of the photo. **No staples.** Photos on office paper are NOT accepted. **We STRONGLY recommend having this done professionally at a photo center such as those found at Walgreens, CVS, etc.** Write your name on the back lower half of the picture in ink.

1. Name in full: the top line should be your last name and the second with your first and middle names, as they appear in your passport. Your surname (last name) should be written in all capital letters.
2. If you have a different name, please state it here. If you do not, then leave it blank.
3. Date and place of birth: (no abbreviations please).
4. Sex/Marital status: If you are engaged, please mark 'single.' If you are in a same-sex marriage please contact the JET Office for further information.
5. ****Nationality or citizenship: USA**
6. Former nationality: If applicable, please state the nationality here.
7. ID No. issued by your government: Please write in your social security number.
8. ****Passport:**
 - a) Passport Type: Please check "**Ordinary**"
 - b) Fill in your passport number
 - c) Place and date it was issued. (This is located on the far right hand side of the picture page, under the "Authority/Autorite/Autoridian" label.
 - d) Issuing authority: please write **Passport Agency** (This is the name of the official office)
 - e) Fill in the date your passport expires
9. **** Purpose of visit to Japan:**
 - * If you are an **ALT**, please write: **JET Program: Instructor**
 - * If you are a **CIR**, please write: **JET Program: Specialist in Humanities/ International Service**

10. ****Intended length of stay in Japan:** 1-3 years (write this even if you are planning on staying longer.)
11. ****Date of arrival in Japan: April 8, 2018**
12. **** Port of entry into Japan: Narita**
13. Name of ship or airline: Leave this blank.
14. Names and addresses of hotels or persons with whom you intend to stay:
 - Name: Enter your placement prefecture and city and your contracting organization: “Board of Education” (ALT) or “City Hall”/”Prefectural Government” (CIR)
 - Address: *If notified of your address in Japan by your contracting organization, please enter it here.
*If you do not yet know your address in Japan, write “Decided by Board of Education”/ “City Hall”
15. Dates and duration of previous stays in Japan: If applicable, please write the dates. If not applicable, write “N/A”.
16. Home address: **Write your permanent US address.** DO NOT write your new Japanese address or a P.O. Box.
17. Current profession or occupation and position: **If you are newly graduated, please write “Student,”** otherwise, please write in the applicable information.
18. Name and address of employer: **If you are newly graduated, please write your school name, address and main phone number.** Otherwise, please write in the applicable information.
19. **Partner’s profession/occupation:**
 - ▶ If you are married and your spouse is a JET, then write “Instructor”.
 - ▶ If you are married and your spouse is not a JET and IS traveling with you, then write their profession.
 - ▶ If you are married and your spouse is not a JET and IS NOT traveling with you, leave it blank.
 - ▶ If you are NOT married, leave it blank.
20. ****Guarantor or reference in Japan. Please write Name and Address EXACTLY AS FOLLOWS** (regardless if you have received an address for your school, expected housing, etc.):

<i>Name:</i>	Council of Local Authorities for International Relations (CLAIR)
<i>Address:</i>	Sogo Hanzomon Building, 6 th Floor-JET Program Management Department 1-7 Kojimachi, Chiyoda-ku, Tokyo, Japan 102-0083
<i>Tel:</i>	03-5213-1733
<i>Date of birth:</i>	N.A.
<i>Sex:</i>	Leave this blank.
<i>Relationship to applicant:</i>	Employer
<i>Profession or occupation:</i>	N.A.
<i>Nationality and immigration:</i>	N.A.
21. Inviter in Japan: write “Same as above”.
22. (Remarks) Special circumstances: Leave this section blank.
23. ****Criminal History:** Answer these questions by checking the appropriate box. **Do not leave blank.**
24. Please read the declaration and **do not forget to date and sign your application!**
25. Send the visa application to the visa section, not JET office. The mailing address is:
 - Consulate-General of Japan in Chicago
 - Attn: Visa section
 - 737 North Michigan Ave,
 - Olympia Centre Suite 1100,
 - Chicago, IL 60611

9. Import of Medication Certification (*yakkan shoumei*)

Only if applicable

Please note that JET candidates must submit the Import of Medication Certification application directly to the Ministry of Health, Labor, and Welfare as instructed below. Do not send the documents to the JET Program Office. In order to submit Import of Medication Certification paperwork, you will require an itinerary letter from the JET Program Office, so please request this letter in a timely manner.

Please note that obtaining a Yakkan Shoumei takes 3-4 weeks. If you plan to bring any medication with you to Japan, you should apply for the Yakkan Shoumei at least a month before departure. You must have this form with you when you arrive at Narita International Airport!

The following medication types and amounts are permitted to be brought into Japan ***without*** a *Yakkan Shoumeisho* (*Certificate to Import Medication*)

Prescription medicines:	1 month supply or less (including birth control pills)
Non-prescription medicines: (e.g. hair dye, eye drops)	2 month supply or less (including contact lenses)
Vitamins:	4 month supply or less
Over-the-counter treatments: (e.g. cosmetics, sanitary items)	24 pieces or less per item; for external use only
Asthma inhalers:	1 per person
Psychotropic drugs: (e.g. Ritalin)	1 month supply <u>ONLY IF</u> it contains 1.7g or less of methylphenidate
Syringes	None without prior permission (namely, the Yakkan Shoumei)

The following medical products are **restricted** and **no amount may be brought into Japan**:

- Sudafed® (or any product containing more than 10% pseudoephedrine)
- Vicks® brand inhalers
- Methadone
- Stimulants (amphetamine and methamphetamine, e.g. Adderall)
- Psychotropic drugs containing **more than** 1.8g of methylphenidate

To bring more than the allowed amounts or a restricted medical product into Japan, see the following steps necessary to apply for an “Import Report of Medication” (*Yakkan Shoumei*) certificate from the Japanese Ministry of Health, Labor and Welfare (MHLW).

This guide is not exhaustive, and the following resources should also be reviewed:

1. General Information Handbook (GIH), section 1.4.7.: “Medication, Medical Products, Cosmetics, and Pharmaceuticals” (pages 25-31)
The GIH can also be viewed as a pdf on the JET Program Homepage in the “Publications” Section:
<http://jetprogramme.org/en/gih/>
2. Ministry of Health Labor and Welfare: <http://www.mhlw.go.jp/english/topics/import/index.html>.

10. Instructions for Obtaining a Yakkan Shoumei

If you need to apply for a *Yakkan Shoumei* Certificate, you must apply directly to the Ministry of Health, Labor and Welfare. If you do not provide all necessary forms, the yakkan shoumei will not be issued. If you do not have a yakkan shoumei with you and attempt to bring medications into Japan, they may be confiscated. Please submit the application materials described below by email directly to the MLHW ***as soon as possible***.

1. Download *Yakkan Shoumei* Certificate application forms and obtain necessary documents.

- [Import Report of Medication](#) (two copies for each medication)
- [Explanation of Pharmaceutical Product](#) (one for each medication)
- [Medical Prescription](#) (one for each medication)
- [Itinerary Letter from the JET Program Office](#) (one)

If you have a medical product such as a CPAP machine, you will need this form to import:

- [Explanation of Product Other than Pharmaceutical](#) (one for each product)

These documents and further explanations are also available online at

<http://www.mhlw.go.jp/english/policy/health-medical/pharmaceuticals/01.html>

Each of the forms provided above has a sample provided on the second page, after the actual form.

Fill out the forms as instructed. The Medical Prescription for each medication must be obtained directly from your physician. The Itinerary Letter must be requested from the JET Program Office.

2. Send the above required documents by email to the Ministry of Health, Labor and Welfare:
yakkan@mhlw.go.jp
3. Your completed *Yakkan Shoumei* certificate will be sent to you.
4. You must submit this form to the customs desk when you arrive in Japan.

Note:

- If a family member is applying on behalf of the JET participant, please write the JET number, name and relationship to the JET participant in the remarks column.
- If you have any questions about *Yakkan Shoumei* Certificate applications, please contact the MHLW at yakkan@mhlw.go.jp

11. Driver's License Information

All candidates who drive in Japan

In order to drive in Japan, you must have a valid license. Americans in Japan can use an IDP (International Drivers Permit) and a valid US driver's license; those two items together act as a temporary drivers permit in Japan for a period of approximately one year from the date that the IDP is issued. After that time, you will have to take the Japanese drivers written test and practical exam (road test). If your US driver's license will expire less than one year after arrival in Japan, you will no longer be eligible to drive using the IDP once your US license is expired and you will have to obtain a Japanese driver's license in order to continue driving legally. We encourage you to check the expiration date of your US driver's license and act accordingly.

In order to drive in Japan using your IDP and a US driver's license, you must be able to show a driving record of at least three months.

License status	You can
Your current license was issued at least three months prior to your arrival in Japan	Drive in Japan using your license and the IDP for one year from the date the IDP was issued, or until your license expires, whichever is shorter.
Your current license was issued less than three months prior to your arrival in Japan, but you have held a driver's license for at least three months prior to your arrival	Obtain a driving record from your state's department of motor vehicles which proves how long you have held a driver's license. Together with your license and IDP, this will allow you to drive in Japan for one year from the date the IDP was issued or until your license expires, whichever is shorter.
Your current license was issued less than three months prior to your arrival in Japan and it is your first driver's license (no driving record)	You cannot drive in Japan using the IDP. You will need to take the Japanese driving test (written and practical exam) to get a Japanese driver's license.

Obtaining an International Driver's Permit (IDP)

If you intend to drive a car in Japan, you must have an international driver's license before you depart. You cannot apply for one while you are residing in Japan. The IDP is valid to drive in Japan for one year after the date of issue. We

therefore recommend that you obtain one as close to the departure date as possible. ONLY apply for an IDP through the American Automobile Association (AAA). Licenses issued from any other agencies are not recognized in Japan.

NOTE: some contracting organizations may require JETs to reach schools/offices during work hours. Please be prepared for this possibility and contact your contracting organization before departure.

Obtaining a Japanese license**

Additional Resources: <http://www.jaf.or.jp/e/switch.htm>
<http://www.japandriverslicense.com/test-required.asp>

**Japan and the state of Maryland have a reciprocity agreement. Individuals with a MD driver's license can obtain a Japanese driver's license without going through the Japanese driving exam provided they meet all conditions:
<http://www.mva.maryland.gov/drivers/apply/international-applicants.htm>

12. Power of Attorney

This is not required for JET participants, but it is an action you may wish to learn more about and take into consideration for your own needs. JET Program participants are living overseas for a period between one and five years. If you have financial matters in the United States, you may wish to consider designating a trusted individual with Power of Attorney to act on your behalf.

A power of attorney is a document that allows you to appoint a person or organization to handle your affairs while you're unavailable or unable to do so. The person or organization you appoint is referred to as an "Attorney-in-Fact" or "Agent." JET participants who have bills, student loans, or other financial or property matters in the United States may wish to consider arranging a power of attorney before departing for Japan.

The JET Program Office is not expert in the matter of power of attorney and cannot offer advice or recommendations for implementing this type of action. It is the responsibility of each JET participant to see to your own financial affairs.

13. U.S. Taxes

The JET Program Office is not expert in the matter of taxes and cannot offer advice or recommendations for implementing this type of action. It is the responsibility of the JET participant to see to your own filing of U.S. taxes. ALL JET Program participants are still responsible for filing their own U.S. income taxes while living and working in Japan on the JET Program.

The following information is intended as a general guide to assist first-year JET Program participants as you navigate the process of filing U.S. taxes for their period of time in Japan (i.e. this is for your filing for the 2018 tax year, for which the IRS filing deadline is April 2019). If you have any questions about your personal filing, we encourage you to contact the IRS or a tax specialist as the JET Program Office cannot offer specific tax advice to individuals.

Filing Taxes as a U.S. Citizen Living/Working Overseas

From the IRS website: "Your worldwide income is subject to US income tax, regardless of where you reside."

This means that you as a US citizen are liable for paying federal taxes (and possibly also state taxes) on the income you earn in Japan as a JET Program participant. However, it is possible to be exempted from paying US income tax on your JET salary, IF you file for the Foreign Earned Income Exclusion.

Before Filing

Form	When to file	What it does
8822 Change of Address	As soon as you know your address in Japan	Formally filing a change of address shows the IRS that you are a US citizen residing abroad. This gives you an automatic 2-month extension on filing your taxes (instead of filing by April 13, you have until June 15).

4868 Application for Extension of time to file	File by June 15	You must live in a foreign country for 330 days (i.e. about 9/10 of a year) in order to be able to get the Foreign Earned Income Exclusion based on the physical presence test. Requesting extension(s) to file allows you to put off filing until you have been in-country for the necessary amount of time. (If you are arriving in Japan on August 5, 2018, then on July 1, 2019 you would meet 330-days).
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When Filing (AFTER living in Japan for 330 days)

Form	What it does
Statement of Earnings (not an IRS form)	The gensen chōshū hyō (源泉徴収票) is the Japanese equivalent of a W-2 and lists your income in Japan. You must include the form itself when filing US taxes. It will be in Japanese yen, so to list your salary on your 1040 use the IRS yearly average exchange rate page to convert to US dollars.
2555-EZ Foreign Earned Income Exclusion	Filing this form allows you to claim the foreign earned income exclusion. You must report your Japanese income, but you will not have to pay U.S. taxes on it. You must live in Japan for 330 days in order to be able to get the exclusion based on the physical presence test.
8965 Health Coverage Exemptions	As part of the Affordable Care Act, Americans are required to have health insurance or face a tax penalty if they do not have any. Please note, if someone is claiming you as dependent on their tax form (most likely a parent), you do not need file form 8965 and do not owe any penalties.
1040	This is the main tax form to be submitted when filing taxes. You will be required to report the income you earn in Japan, but you will then be able to deduct that income from your adjusted gross income (follow instructions on 2555-EZ) so you won't be taxed on it. If you earned income in the US in 2018 before going abroad, you will also need to report that income on your 1040, file appropriate forms (W-2, 1099, etc.), and are liable for income taxes on it.

Other Resources:

IRS Site for Taxpayers Living Abroad: <https://www.irs.gov/Individuals/International-Taxpayers/Taxpayers-Living-Abroad>

US Embassy in Tokyo Information Site on Taxes: <https://jp.usembassy.gov/u-s-citizen-services/internal-revenue-service-u-s-taxes/>

CLAIR site for current JETs: <http://jetprogramme.org/en/taxes/>

Kumamoto AJET Site for US JETs filing taxes (unofficial – provides more detailed instructions/samples): <http://kumamotojet.com/shin/index.php/living-in-kumamoto/u-s-tax-guide/>

NOTE: the IRS forms 8802 and 6166 discussed earlier in this guide are not related to filing your U.S. taxes. Those forms, when provided by you to your contracting organization, allow you to be exempted from certain *Japanese* income taxes (if you are an ALT). Remember to submit your 6166 to your CO immediately after arrival in Japan.

14. U.S. Residency Certification for Japanese Taxes

ALTs only

ALTs from the US should obtain a Certificate of US Residency **before coming to Japan** so that they will be exempt from some Japanese income taxes, based on a 1993 US-Japan tax treaty. Due to the different position classifications of ALTs and CIRs, this treaty does **NOT** apply to Coordinators for International Relations (CIRs). ALTs should apply using IRS form 8802 (instructions below) and then will receive form 6166 from the IRS. The 6166, also known as a US Residency Certification, should be submitted to the ALT's contracting immediately upon arrival in Japan.

NOTE: The 8802/6166 forms are for the purpose of taxes in Japan, not for the purpose of US taxes or tax filing. All American JET participants must file US taxes each year while participating on the JET Program (see previous section).

NOTE: The JET Program Office does not handle tax matters so you will **not** submit either the 8802 or 6166 to the JET Program Office. You must submit them to your contracting organization in Japan. We also recommend that you keep additional copies for yourself and/or with a trusted individual in the US.

How to request

- Download Form 8802 from the IRS website: <http://www.irs.gov/pub/irs-pdf/f8802.pdf>
- Submit Form 8802 and necessary \$85 fee, which you are responsible for paying.
- Form 6166 (U.S. Residency Certification) should be received within 4-6 weeks. However, if you do not receive your form or a notice from the IRS rejecting your application, or a notice of delay, you should call the IRS to check on the status of your application (267-941-1000). For applicants departing in April, this form may arrive after your departure for Japan, please consider designating someone responsible to send it to you in Japan.

IMPORTANT

The JET Program, CLAIR, and the Embassy and Consulates General of Japan do not specialize in tax matters and take no responsibility for the accuracy of the information that follows. The JET Program also does not take responsibility for any financial loss incurred or any legal action taken against anyone (whether or not they are associated with the JET Program) as a result of information contained here. This advice is accumulated from conversations with IRS representatives reached through their help line.

Tips for Filling out Form 8802 Application for United States Residency Certification

Line 1 – Write your name and SS#, the same as you wrote in the boxes at the top of the form. Make sure to enter your full name on the top of pages 2 and 3 of the form as well. If you paid by e-pay, enter the “**Electronic payment confirmation number**” in the relevant space above the name. If you choose to pay by check or money order, ignore this space.

Line 2 - Where you lived in **2018**.

Line 3a - Where you want the certification sent (may be the same as address listed in Line 2).

Line 3b – Only answer this if you are appointing someone else to file this form on your behalf.

Note: The IRS 6166 should be sent to an address in the U.S., preferably yours. If you are concerned that it could arrive after your departure date, indicate a proxy (the “appointee”) and include his or her name and address in these fields. Your proxy should be someone you trust who can send your IRS Residency Certificate to you in Japan as soon as it arrives.

Line 4 – Choose the most accurate option that describes your situation (for most, it will be “Individual” and “US Citizen”). If you fell into a category other than “Individual” for your 2017 tax filing, choose the appropriate box.

Line 5 - Check the box that corresponds to the form you filed the last time you filed taxes in the US.

Note: If you have never filed taxes in the U.S. (including because you were a dependent), see FAQ #5 below.

Line 6 – You only need to answer this if you checked “no” for Line 5. If you were marked as a dependent for a parent’s tax filing, record the information for your parent’s tax filing here.

Note: See also FAQ #5 below for additional information.

Line 7 - In order to be exempt from Japanese taxes for the two years you are permitted (in this case, 2018 and 2019 you will need to request proof of US residency for **2017 and 2018** (since you will be taxed on income from the previous year). Write “**2017 and 2018**” here.

Note: See also FAQ #6 below for additional information.

Line 8 - This should read “**201712**” - which means **December 2017**.

Note: If you did not file taxes in the US in 2017, see FAQ #5 below.

Line 9 - Check the box next to “income tax”

Line 10 - The following Penalty of Perjury Statement must be hand-written or typed in the space provided:

This certification is given under penalties of perjury and to the best of my knowledge and belief, the statements are true, correct, and complete.

[Insert name of individual and social security number] is (and will continue to be) a U.S. resident within the meaning of Article 4(1) of the U.S.-Japan treaty. The assignment begins on **[date]** and ends on **[date]**. Article 20 of the U.S.-Japan treaty provides a two year exemption from income tax.

Start date is the day after arrival in Japan. The end date is the day before the start date **two years later**. Even if you currently only intend to stay for one year, this will permit you to still be exempt from Japanese taxes for the full two years without having to reapply the following year if you do decide to stay.

Early Placement date: April 8, 2018

Note: Early Placement JETs who arrive after April 9 and Post-Group C upgraded alternates should enter the date upon which they arrive in Japan (which may be different from what is entered here). Early Placement contracts end exactly 1 year after arrival in Japan. However, if Early Placement JETs choose to re-contract, the second year's contract will end with Group B's date. Group C and later upgraded alternates will end with Group B and any additional contracts will also begin and end with the Group B schedule.

Sign, date, and fill in your daytime phone number in the spaces indicated at the bottom of page 2.

Line 11 - Write the number of requested copies in the space next to Japan

Note: There is no required number to request. We recommend requesting at least 5 copies, in case of loss or damage.

Line 12 – Write the number of requested copies (should be same as in Line 11)

Print out the form and send by fax or mail along with payment method (see box below or [Form 8802 directions](#))

PAYMENT OPTION #1	PAYMENT OPTION #2
<p>Electronic Payment (e-pay)</p> <ul style="list-style-type: none"> ◦ Follow instructions for <u>e-pay</u> on the IRS website ◦ After your payment is processed by the IRS, you will receive an “Electronic payment confirmation number” ◦ Write this number on page 1 of Form 8802 (above name) 	<p>Check or money order – if you choose this payment option, you must chose to send your application either by the US Postal Service or a Private Delivery Service to the appropriate address listed below:</p>
<p>Only those who chose to pay electronically have the option to either fax <i>or</i> mail their applications & any required attachments</p>	<p>Include: payment (check or money order), Form 8802 & any required attachments</p>
<p>(e-pay option only): <u>US Postal Service:</u> Department of the Treasury Internal Revenue Service Philadelphia, PA 19255-0625</p> <p><u>Private Delivery Service:</u> Internal Revenue Service 2970 Market Street BLN# 3-E08.123 Philadelphia, PA 19104-5002</p>	<p>(check or money order option only) <u>US Postal Service:</u> Internal Revenue Service P.O. Box 71052 Philadelphia, PA 19176-6052</p> <p><u>Private Delivery Service:</u> Internal Revenue Service 2970 Market Street BLN# 3- E08.123 Philadelphia, PA 19104-5002</p>

After reading all of this, if you still have questions or your situation is a bit different, please contact the IRS directly at 1-800-829-1040 or 267-941-1000 (*this number is not toll-free, but it is direct to the department which handles the 8802 forms*). **FAQ list below.**

15. Application for US Residency Certification (IRS Form 8802) FAQ

What is the purpose of the IRS 6166 Residency Certificate?

Under the 2003 US-Japan Tax Treaty (which replaces the 1971 US-Japan Tax Treaty) Article 20, Japanese and American teachers and researchers will be exempt from paying taxes on their teacher/researcher salaries or wages, provided they prove they have maintained residency in their home countries. Assistant Language Teachers with the JET Program fall under this category and are eligible for this tax exemption. ALTs are required to provide their Contracting Organizations with the IRS Residency Certificate (also known as the IRS 6166) upon arrival in Japan in order to be eligible for tax exemption. See the information page for [IRS Form 6166](#) for more information.

NOTE: some ALTs may not be eligible for the IRS 6166 if they lived for a significant amount of time outside of the U.S. ALTs who have lived outside of the U.S. should verify with the IRS whether or not they meet eligibility standards for the IRS 6166. If not, they will be required to pay Japanese taxes. See relevant question below.

1. What should I do if I already submitted my application using a different set of directions?

Most likely your form will not be marked as incorrect, but you should notify the IRS if you need to adjust your form. You can call the IRS at **267-941-1000** (this is a direct line to the department that covers the 8802 applications).

Line 7: If you only asked for a residency certificate for the 2017 year, you may not be given the tax exemption in Japan because you are not showing proof of US residency for a full year before arriving in Japan. Tell them that you wish to change your dates for **Line 7 to 2017 and 2018**. See *FAQ # 5 for more information*.

If your application is still open (meaning that the form has not been printed yet), changes can be made with no further payments or paperwork required. If your application has been closed, you will need to reapply and repay the \$85 fee.

2. I am an Early/April Departure JET and will be in Japan before my IRS 6166 arrives. What should I do?

Be sure to appoint a proxy (a trusted friend or family member) who can receive the IRS 6166 and send it to you in Japan. We recommend that your proxy should also keep one of the requested originals on hand, in case the others are lost in the mail. If you did not apply for the IRS 6166 prior to departure, you can still request it.

3. What is the Electronic Payment Confirmation Number?

If you used e-pay to pay for your IRS Residency Certificate, you will have received an Electronic Payment Confirmation Number. Include it on page 1 (above applicant name) of the IRS 8802 application form. This will require you to submit payment before you finish filling out the IRS 8802. If you choose to pay by check or money order, you can leave this section of the application blank (be sure to follow the proper mailing instructions depending upon your payment choice; see box on page 1 of these instructions).

4. What do I do if I did not file taxes last year?

If you did not file taxes for 2017 and you were supposed to, you will need to do so in order to get your IRS 6166. If you did not file taxes because you did not receive sufficient income to file taxes and/or were declared as a dependent by your parent(s), follow the directions below:

Did not file because of insufficient income:

Note: You may also be required to provide proof of insufficient income, as listed on page 8 of the [Form 8802 Instructions](#).

Line 5 – Under No, check “Other” and in the box write “Insufficient income”

Lin 10 – Under the required penalty of perjury statement (see above page 2, line 10), include the following additional statement:

[Insert name of individual and social security number] is (and will continue to be) a U.S. resident and could not file taxes for 2017 because of insufficient income.

Did not file because of insufficient income AND claimed as dependent by paren

Note: You may also be required to attach a signed Form 8814, as listed on page 8 of the [Form 8802 Instructions](#).

Line 5 – Under No, check “Other” and in the box write “Insufficient income; claimed by parent” (*note: do not mark “Minor Child”*)

Line 6 – Fill out the appropriate information for the parent(s) who claimed you as a dependent.

Line 10 – Under the required penalty of perjury statement (see above page 2, line 10), include the following additional statement:

[Insert name of individual and social security number] is (and will continue to be) a U.S. resident and could not file in 2017 because of insufficient income. Claimed under parent **[Insert name of parent and social security number]**.

5. Why am I applying for Residency Certificates for 2 years?

Teachers and researchers can take advantage of the income tax exemption on their teacher/researcher salaries for up to 2 years. While ALTs are able to request a Residency Certificate for only one year, in order to receive tax exemption for a second year, they would have to reapply and repay the fee for an additional Residency Certificate. Therefore, we recommend all ALTs, including those who currently plan on staying for only one year, request Residency Certificates for

2 years. This way, they will only have to apply and pay the \$85 fee one time should they decide to stay for an additional year. If an ALT decides not to stay for a second year, there would be no negative outcomes with future tax filings.

6. I am married. Should both my spouse and I be on the form?

Either way is permissible, although if you are both JETs, you should mark the box next to “If a separate certification is needed for spouse, check here”. This way you can each provide a copy to your Contracting Organizations. This is also advisable in situations where one JET spouse is short-listed and one is an alternate.

7. Does this form fulfill my tax responsibilities for the United States?

No, this form is in order to exempt an ALT from paying income taxes in Japan for the first two years by demonstrating that the ALT is, for tax purposes, a resident of the United States. This form has no connection with filing taxes with the IRS for income earned in the United States as well as in Japan (note: even when meeting requirements for foreign earned income exemption, all American JETs must still properly file their taxes in the United States or face the possibility of being subject to audits and potential fines). For help on filing U.S. tax forms while in Japan, reference your [General Information Handbook](#) and ask your coordinator for additional resources.

8. Who should I have the IRS 6166 sent to?

In most cases, you should have it sent to yourself. You will need to bring a copy of this form with you to Japan to present to your Contracting Organization. If you are concerned that the form may arrive after your departure for Japan, then in lines **3a** and **3b** you should indicate a trusted friend or family member who can forward this to you in Japan. Note, if your coordinator instructed you to provide him or her with an original of the IRS 6166, be sure you request a sufficient number of copies and make sure that your proxy knows to send one to your JET Program Coordinator. You should not direct the IRS 6166 to be sent to your JET Program Coordinator.

9. How long does it take for the IRS Residency Certificate to arrive? What happens if it doesn't come in before my departure date?

It takes approximately 4-6 weeks for the IRS Residency Certificate to arrive. If it comes in after you have departed for Japan, please be sure to have a trusted friend or family member receive it and forward it on to you. You will not be disqualified from participating with the JET Program if your IRS 6166 is not received by the departure date, but since it can affect your tax situation, you should make all efforts possible to get it in a timely manner.

10. How many copies should I request?

This is up to you. Since there is no limit to the number of copies you can request, we recommend you ask for at least 5 so that you have ample extras to give to your contracting organization, bring with you for your files, leave with someone you trust in case your original is lost, and give one copy to the JET Program Office. At the very least, you should ask for more than 1.

11. What should I do if I only requested and received an IRS 6166 for one year but I decide to stay for 2 years?

If your IRS residency certificate application is closed, you will have no option but to reapply and repay the \$85. Otherwise, you may be liable to pay taxes in Japan. Because of this, **we strongly encourage ALTs to apply for 2 years of residency certificates** before departure in order that they only have to apply and pay for the form once. If you need to apply again, follow the instructions listed, but be sure to update the years. If you have already been in Japan for one year and received a tax exemption for that year, then you should only be asking for the residency certificate for one additional year.

12. If I have lived outside of the U.S., am I still eligible for the IRS 6166?

This depends upon how long you lived outside of the U.S., how recently you returned, whether you maintained a residence in the United States, and various other factors. Each situation must be reviewed on an independent basis and is up to the discretion of the IRS. Please contact them for more information.

13. What do I do if I lose my form and need to get new ones?

Fill out the form as before, but mark the box that says “Additional Request” (it is located on the first page above “Electronic payment confirmation number”). You will need to repay the \$85 fee.

16. Document Checklist

REMEMBER: Keep copies of forms for your own records & try to submit all documents *before* their deadlines.

DEADLINE	✓	DOCUMENT
ASAP		Reply Form
		Photocopy of Passport Information Page
No later than March 20, 2018		FBI Criminal History Summary (<i>Short-listed candidates only</i>)
		Certificate of Health (<i>Short-listed candidates only</i>)
		Japan Accident Insurance Form (<i>Short-listed candidates only</i>)
No later than March 20, 2018		Proof of Graduation
		Passport (<i>Short-listed candidates only</i>)
		Prior Visa Cancellation (<i>Short-listed candidates only if applicable</i>)
		Visa Application Form (<i>Short-listed candidates only</i>)
N/A		<i>Yakkan Shoumei (Short-listed candidates only if applicable)</i>
		International Driver’s Permit (<i>at the candidate’s discretion</i>)
		Power of Attorney (<i>at the candidate’s discretion</i>)
		Residency Certification – IRS 8802 and 6166 (to be given to BOE) *ALT Shortlist Candidates ONLY

17. Mailing Instructions

You must submit your forms to the JET Program Office at the Japan Information Center, Consulate-General of Japan in Chicago. You may also deliver them in person.

- If you mail your documents, please submit to:
Japan Information Center
ATTN: JET Program
737 N. Michigan Ave., Suite 1000
Chicago, IL 60611
- If you prefer to hand deliver your documents to the JIC, please note our hours are Monday – Friday, 9:15 AM – 5:00 PM.

18. Other Resources

The information provided in this guide relates to the documents required before departure to make sure you can go to Japan. In addition, we would like to provide a list of resources that you might find useful to help you prepare for your position on the JET Program and for life in Japan.

General Resources

General Information Handbook <http://jetprogramme.org/en/gih/>

Association of JETs (AJET) www.ajet.net

US Embassy in Tokyo <https://jp.usembassy.gov>

Resources for ALTs

Publications from CLAIR <http://jetprogramme.org/en/acs-h/>

ALT Handbook

Teaching Materials Collection

AJET's Planet Eigo and Foxy Phonics: <http://ajet.net/resources/teaching-resources/>

TEFL Grant Program (current JETs only) <http://jetprogramme.org/en/tefl/>

Resources for CIRs

CIR Handbook <http://jetprogramme.org/wp-content/themes/biz-vektor/pdf/publications/2017%20-%20CIR%20Handbook.pdf>

CIR Forums <http://cirhomepage.boards.net/>

CIR AJET Facebook Group <https://www.facebook.com/groups/1567365576864658/>

Resources for Studying Japanese

CLAIR Language Courses <http://jetprogramme.org/en/languagecourses/>

Japan Foundation: Erin's Challenge <https://www.erin.ne.jp/en/>

Newsletters/E-zines

CLAIR News <http://jetprogramme.org/en/clairnews/>

Connect (AJET) <http://ajet.net/ajet-connect/>

JET Streams (CLAIR) <http://jetprogramme.org/en/jet-streams/>

The JETAA Journal (JETAA International) <http://paper.li/jetaai/1307949024>

We Are TOMODACHI (Office of the Prime Minister) <http://www.japan.go.jp/tomodachi/index.html>

Facebook Pages

Official JET Program USA: <https://www.facebook.com/jetprogram.usa>

Official CLAIR Facebook: <https://www.facebook.com/JET-Programme-219440938121634>

AJET Block/Prefectural Pages: <http://ajet.net/ajet-blocks/#directory>

AJET Special Interest Groups: <http://ajet.net/community/special-interest-nationality-language-groups/>