

# 2011 TAX GUIDE

This applies only to first-year American JETs

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*You might need to file your individual state taxes.  
That is not covered here. You'll need to check with your state tax agency.*

## Why should I fill out all these forms?

- You can be exempt from paying Federal Income Tax on your Japan-earned income.
- You have an automatic 2-month extension (from April 15 to June 15) to file your income tax return because you live abroad. However, this automatic extension does not allow you to meet the 330-day "Physical Presence Test" for exempting your Japanese income (more below).

For complete details, consult **Publication 54** (*Tax Guide for US Citizens and Resident Aliens Abroad*), which can be accessed online at the IRS website ([www.irs.gov](http://www.irs.gov)) by searching for Publication 54.



The Internal Revenue Service (IRS) office for US citizens living abroad is located in Austin TX. Send all tax forms (except Form 8822) to:

**Department of the Treasury**  
**Internal Revenue Service Center**  
**Austin, TX 73301-0215**  
**U.S.A.**

Additionally, the IRS website has a lot of information available to answer many questions. Go to 'Individuals' and then 'International Taxpayers' and you will find a section of FAQ at the bottom. You can ask general questions about tax law at [www.irs.gov/help/page/0,,id=133197,00.html](http://www.irs.gov/help/page/0,,id=133197,00.html) and you can call the IRS automated Information Line at (215) 516-2000 for specific questions.





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## Foreign Earned Income Statement

This is called the 源泉徴収票 (*gensen choushuu hyou*) in Japanese. This will act as a “W-2” for your income in Japan - showing how much money you earned in 2011. If you have not received it yet, ask the accountant in your school or BOE office.

Photocopy the small form and indicate your **name** and your **gross income** on the photocopy and write “**Foreign Earned Income Statement**” across the top. It should look like this:

Foreign Earned Income Statement:

平成 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		氏名		氏名		氏名	
①		①		②		②		②	
種別	支払金額	給与所得控除後の金額	所得控除の額の合計額	源泉徴収税額					
給料・賞与	③	④	⑤	⑥					
控除対象配偶者の有無等	配偶者特別控除の額	扶養親族の数	障害者の数	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		
有無	千円	特定	その他	千円	千円	千円	千円		
(摘要) 住宅借入金等特別控除可能額	円		国民年金保険料等の金額	⑦	円	配偶者の合計所得	千円		
未成年者	乙	本人の障害者	療養給付	勤労学生	死亡退職	災害者	外国人	中途退社・退職	受給者生年月日
支払者	住所(居所)又は所在地	氏名又は名称	(電話)						

- ① Address
- ② Name
- ③ Net salary January to December (including tax for those who pay tax in Japan)
- ④ Amount remaining after deducting tax exemptions from ③
- ⑤ Amount deducted based on Social Insurance and Life Insurance payments
- ⑥ Amount of Income tax paid
- ⑦ Amount of Social Insurance paid (Health Insurance and Pension Insurance)

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## Form 2555-ez Foreign Earned Income Exclusion

Used to exempt you from paying US income taxes on the money you earn in Japan.

**Part 1** – Almost everyone will fail the “Bona Fide Residence Test,” but pass the “Physical Presence” and “Tax Home” tests. The dates you enter in line 2b depend on when you arrived in Japan. Here are the arrival dates for the 2011 new JETs:

**A: July 25, 2011      B: August 1, 2011      C: August 25, 2011**

<b>Part I    Tests To See If You Can Take the Foreign Earned Income Exclusion</b>	
<b>1 Bona Fide Residence Test</b>	<p><b>a</b> Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? <span style="float: right;"><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</span></p> <ul style="list-style-type: none"> <li>• If you answered “Yes,” you meet this test. Fill in line 1b and then go to line 3.</li> <li>• If you answered “No,” you <b>do not</b> meet this test. Go to line 2 to see if you meet the Physical Presence Test.</li> </ul> <p><b>b</b> Enter the date your bona fide residence began ► _____, and ended (see instructions) ► _____.</p>
<b>2 Physical Presence Test</b>	<p><b>a</b> Were you physically present in a foreign country or countries for at least 330 full days during—  <span style="font-size: small;">{ 2010 or any other period of 12 months in a row starting or ending in 2010? }</span> <span style="float: right;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <ul style="list-style-type: none"> <li>• If you answered “Yes,” you meet this test. Fill in line 2b and then go to line 3.</li> <li>• If you answered “No,” you <b>do not</b> meet this test. You <b>cannot</b> take the exclusion unless you meet the Bona Fide Residence Test above.</li> </ul> <p><b>b</b> The physical presence test is based on the 12-month period from ► <u>July 26, 2011</u> through ► <u>July 25, 2012</u>.</p>
<b>3 Tax Home Test.</b>	<p>Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? <span style="float: right;"><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <ul style="list-style-type: none"> <li>• If you answered “Yes,” you can take the exclusion. Complete Part II below and then go to page 2.</li> <li>• If you answered “No,” you <b>cannot</b> take the exclusion. <b>Do not</b> file this form.</li> </ul>

**Part 2** - Fill in your address and employment information; write N/A for Employer's US address. Your employer is "other"—and write "foreign local government office." In line 11a write in ALL addresses at which you were taxed last year (home, college, Japan, etc.) and the dates you lived there. Listing by months to is good enough.

<b>Part II    General Information</b>		
<p><b>4</b> Your foreign address (including country)                      Pearl Mansion #101, Kamisano-machi 2002                      Takasaki, Gunma, JAPAN 123-4567</p>	<p><b>5</b> Your occupation                      English Teacher</p>	
<p><b>6</b> Employer's name                      Base School (for HS ALTs)                      Your City/Town/Village (for JHS ALTs)</p>	<p><b>7</b> Employer's U.S. address (including ZIP code)                      NA</p>	<p><b>8</b> Employer's foreign address                      Base School Address (for HS ALTs)                      BOE Address (for JHS ALTs)</p>
<p><b>9</b> Employer is (check any that apply):</p> <p><b>a</b> A U.S. business <span style="float: right;"><input type="checkbox"/></span></p> <p><b>b</b> A foreign business <span style="float: right;"><input type="checkbox"/></span></p> <p><b>c</b> Other (specify) ► <u>Foreign Local Government Office</u> <span style="float: right;"><input checked="" type="checkbox"/></span></p>		
<p><b>10a</b> If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ► _____</p> <p><b>b</b> If you did not file Form 2555 or 2555-EZ after 1981, check here ► <input checked="" type="checkbox"/> and go to line 11a now.</p> <p><b>c</b> Have you ever revoked the foreign earned income exclusion? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span></p> <p><b>d</b> If you answered “Yes,” enter the tax year for which the revocation was effective. ► _____</p>		
<p><b>11a</b> List your tax home(s) during 2010 and date(s) established. ► <u>List all tax home (addresses you lived at) in 2011 and dates established</u></p> <p><b>b</b> Of what country are you a citizen/national? ► <u>USA</u></p>		
<p>For Paperwork Reduction Act Notice, see the Form 1040 instructions. <span style="float: right;">Cat. No. 13272W      Form <b>2555-EZ</b> (2010)</span></p>		

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This applies only to first-year American JETs

**Continued... Form 2555-ez Foreign Earned Income Exclusion**

**Part 3** - Fill in any time you spent in the US during the 365-day period you specified under the "Physical Presence Test" in Part 1. The date you left the U.S. should be entered in the second column ("Date left U.S.") of the top row. Write N/A in the first column ("Date arrived in U.S.") of the top row.

**Part 4** - Figure your **Foreign Earned Income Exclusion**. In line 14, where it asks for the number of days in your qualifying period that fall within 2011, use the 365-day period you entered under "Physical Presence Test" on the previous page. In line 17, convert the amount listed on your **Foreign Earned Income Statement** (let's say it's ¥1,500,000) to USD and enter that figure.

*To find the exchange rate go to [www.federalreserve.gov/releases/h10/hist/](http://www.federalreserve.gov/releases/h10/hist/) and select "Japan." Scroll to the bottom and use the latest exchange rate.*

The IRS likes everything outlined explicitly, so draw an asterisk and write, "see foreign earned income statement" at the bottom. Then write a statement: "I used the 2011 Yen/USD exchange rate as reported by the Federal Reserve Bank to calculate the amount reported on line 17. That rate was \$1 = 80.32 Yen."

Form 2555-EZ (2010)		Page <b>2</b>	
<b>Part III Days Present in the United States</b> — Complete this part if you were in the United States or its possessions during 2010.			
<b>12</b> (a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)
NA	July 25, 2011	0	0
<b>Part IV Figure Your Foreign Earned Income Exclusion</b>			
<b>13</b> Maximum foreign earned income exclusion . . . . .	<b>13</b>	\$91,500	00
<b>14</b> Enter the number of days in your qualifying period that fall within 2010 . . . . .	<b>14</b> 159    days		
<b>15</b> Did you enter 365 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input checked="" type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places). } . . . . .	<b>15</b>	X	. 436
<b>16</b> Multiply line 13 by line 15 . . . . .	<b>16</b>	39894	00
<b>17</b> Enter, in U.S. dollars, the total foreign earned income you earned and received in 2010 (see instructions). Be sure to include this amount on Form 1040, line 7 . . . . .	<b>17</b>	18675	30
<b>18</b> Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21. Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . . ▶	<b>18</b>	18675	30
Form <b>2555-EZ</b> (2010)			

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This applies only to first-year American JETs

*Continued... Form 2555-ez Foreign Earned Income Exclusion*

If you returned home anytime in 2011, you must note those dates in Part 3. This will also affect Part 4. Here is an example.

Form 2555-EZ (2010)		Page <b>2</b>	
<b>Part III Days Present in the United States</b> — Complete this part if you were in the United States or its possessions during 2010.			
<b>12</b>	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business
	NA	July 25, 2011	0
	December 19, 2011	January, 4 2012	0
<b>Part IV Figure Your Foreign Earned Income Exclusion</b>			
<b>13</b>	Maximum foreign earned income exclusion . . . . .	<b>13</b>	\$91,500 00
<b>14</b>	Enter the number of days in your qualifying period that fall within 2010 .	<b>14</b>	148 days
<b>15</b>	Did you enter 365 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input checked="" type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).	<b>15</b>	x .405
<b>16</b>	Multiply line 13 by line 15 . . . . .	<b>16</b>	37057 50
<b>17</b>	Enter, in U.S. dollars, the total foreign earned income you earned and received in 2010 (see instructions). Be sure to include this amount on Form 1040, line 7 . . . . .	<b>17</b>	18675 30
<b>18</b>	Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21. Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 . . . . . ▶	<b>18</b>	18675 30
Form <b>2555-EZ</b> (2010)			

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## Form 1040 Individual Income Tax Return

This is the form where you report how much total money you earned in 2011. You will figure out if you get a refund or if you owe more to Uncle Sam.

There are a lot of specific questions on the **Form 1040** that will be different for each person. What we are explaining here are the specific parts related to living and working overseas. For the rest of the form, it's best to start at the top and work your way through line by line. 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 email the IRS on their site. Remember: fill out **Form 1040** but don't file it until after 330 total days in Japan.

Label & Exemptions – Enter your name and address information, social security #, and filing status. Claim yourself as an exemption in line 6.

<b>Form 1040</b>	Department of the Treasury—Internal Revenue Service <b>U.S. Individual Income Tax Return 2010</b>	(99) IRS Use Only—Do not write or staple in this space. OMB No. 1545-0074																									
<b>Name, Address, and SSN</b>  See separate instructions.  PRESIDENTY	For the year Jan. 1–Dec. 31, 2010, or other tax year beginning _____, 2010, ending _____, 20 Your first name and initial: <b>Dirk D.</b> Last name: <b>Diggler</b> If a joint return, spouse's first name and initial: _____ Last name: _____ Home address (number and street). If you have a P.O. box, see instructions. Apt. no.: <b>#101</b> <b>Pearl Mansion, Kamisano-machi 2002</b> City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. <b>Takasaki, Gunma, JAPAN 123-4567</b>	Your social security number: <b>1 2 3 4 5 6 7 8 9</b> Spouse's social security number: _____ ▲ Make sure the SSN(s) above and on line 6c are correct.																									
Presidential Election Campaign	Check here if you, or your spouse if filing jointly, want \$3 to go to this fund . . . . . <input type="checkbox"/> You <input type="checkbox"/> Spouse																										
<b>Filing Status</b> Check only one box.	1 <input checked="" type="checkbox"/> Single 2 <input type="checkbox"/> Married filing jointly (even if only one had income) 3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶ 4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶ 5 <input type="checkbox"/> Qualifying widow(er) with dependent child																										
<b>Exemptions</b>  If more than four dependents, see instructions and check here ▶ <input type="checkbox"/>	6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a . . . . . b <input type="checkbox"/> Spouse . . . . . <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 20%;">(1) First name</th> <th style="width: 20%;">Last name</th> <th style="width: 15%;">(2) Dependent's social security number</th> <th style="width: 15%;">(3) Dependent's relationship to you</th> <th style="width: 30%;">(4) <input type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td><input type="checkbox"/></td></tr> </tbody> </table>		(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>					<input type="checkbox"/>
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input type="checkbox"/> if child under age 17 qualifying for child tax credit (see page 15)																							
				<input type="checkbox"/>																							
				<input type="checkbox"/>																							
				<input type="checkbox"/>																							
				<input type="checkbox"/>																							
	Boxes checked on 6a and 6b: <b>1</b> No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see instructions) Dependents on 6c not entered above Add numbers on lines above ▶ <b>1</b>																										
	d Total number of exemptions claimed . . . . .																										



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*Continued... Form 1040 Individual Income Tax Return*

Page 2 - Everything should be straightforward (tedious, but straightforward) on the second page. 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. Line 44 is a bit tricky. Refer to the notes below and the 1040 instructions (available online at [www.irs.gov](http://www.irs.gov)) to calculate this amount.



Form 1040 (2010)		Page <b>2</b>	
<b>Tax and Credits</b>	38 Amount from line 37 (adjusted gross income) . . . . .	38	44813 68
	39a Check <input type="checkbox"/> You were born before January 2, 1946, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a <input type="checkbox"/> 0		
	if: <input type="checkbox"/> Spouse was born before January 2, 1946, <input type="checkbox"/> Blind.		
	b If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
	40 Itemized deductions (from Schedule A) or your standard deduction (see instructions) . . . . .	40	*5700 00
	41 Subtract line 40 from line 38 . . . . .	41	39113 68
	42 Exemptions. Multiply \$3,650 by the number on line 6d . . . . .	42	3650 00
	43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . . . . .	43	35463 68
	44 Tax (see instructions). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 . . . . .	44	*60 00
	45 Alternative minimum tax (see instructions). Attach Form 6251 . . . . .	45	0 00
	46 Add lines 44 and 45 . . . . . ▶	46	60 00
	47 Foreign tax credit. Attach Form 1116 if required . . . . .	47	0 00
	48 Credit for child and dependent care expenses. Attach Form 2441 . . . . .	48	0 00
	49 Education credits from Form 8863, line 23 . . . . .	49	0 00
	50 Retirement savings contributions credit. Attach Form 8880 . . . . .	50	0 00
	51 Child tax credit (see instructions) . . . . .	51	0 00
	52 Residential energy credits. Attach Form 5695 . . . . .	52	0 00
	53 Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> . . . . .	53	0 00
	54 Add lines 47 through 53. These are your total credits . . . . .	54	0 00
	55 Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . . ▶	55	60 00
<b>Other Taxes</b>	56 Self-employment tax. Attach Schedule SE . . . . .	56	0 00
	57 Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919 . . . . .	57	0 00
	58 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . . . . .	58	0 00
	59 a <input type="checkbox"/> Form(s) W-2, box 9 b <input type="checkbox"/> Schedule H c <input type="checkbox"/> Form 5405, line 16 . . . . .	59	0 00
	60 Add lines 55 through 59. This is your total tax . . . . . ▶	60	60 00
<b>Payments</b>	61 Federal income tax withheld from Forms W-2 and 1099 . . . . .	61	*1200 00
	62 2010 estimated tax payments and amount applied from 2009 return . . . . .	62	0 00
	63 Making work pay credit. Attach Schedule M . . . . .	63	0 00
	64a Earned income credit (EIC) . . . . .	64a	0 00
	b Nontaxable combat pay election <input type="checkbox"/> 64b <input type="checkbox"/> 0 00		
	65 Additional child tax credit. Attach Form 8812 . . . . .	65	0 00
	66 American opportunity credit from Form 8863, line 14 . . . . .	66	0 00
	67 First-time homebuyer credit from Form 5405, line 10 . . . . .	67	0 00
	68 Amount paid with request for extension to file . . . . .	68	0 00
	69 Excess social security and tier 1 RRTA tax withheld . . . . .	69	0 00
	70 Credit for federal tax on fuels. Attach Form 4136 . . . . .	70	0 00
	71 Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885 . . . . .	71	0 00
	72 Add lines 61, 62, 63, 64a, and 65 through 71. These are your total payments . . . . . ▶	72	1200 00
<b>Refund</b>	73 If line 72 is more than line 60, subtract line 60 from line 72. This is the amount you overpaid . . . . .	73	1140 00
	74a Amount of line 73 you want refunded to you. If Form 8888 is attached, check here . . . . . ▶ <input type="checkbox"/>	74a	1140 00
Direct deposit? See instructions.	▶ b Routing number <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8 <input type="checkbox"/> 9 ▶ c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d Account number <input type="checkbox"/> m o m o n e y m o p r o b l e m s		
	75 Amount of line 73 you want applied to your 2011 estimated tax ▶ 75 <input type="checkbox"/> 0 00	75	0 00
<b>Amount You Owe</b>	76 Amount you owe. Subtract line 72 from line 60. For details on how to pay, see instructions . . . . . ▶	76	0 00
	77 Estimated tax penalty (see instructions) . . . . .	77	0 00

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Continued... Form 1040 Individual Income Tax Return

Line 44 - In order to calculate your “Tax” you will have to make some calculations using the “Foreign Earned Income Tax Worksheet—Line 44” below (from 1040 instructions). For line 4 and 5 you will have to consult the 2011 Tax Table in the instructions.

Foreign Earned Income Tax Worksheet—Line 44		Keep for Your Records 
 If Form 1040, line 43, is zero, do not complete this worksheet.		
1. Enter the amount from Form 1040, line 43 .....	1.	_____
2. Enter the amount from your (and your spouse’s, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18 .....	2.	_____
3. Add lines 1 and 2 .....	3.	_____
4. <b>Tax on the amount on line 3.</b> Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 that begin on page 37 to see which tax computation method applies. (Do not use a second Foreign Earned Income Tax Worksheet to figure the tax on this line) .....	4.	_____
5. <b>Tax on the amount on line 2.</b> Use the Tax Table or Tax Computation Worksheet, whichever applies .....	5.	_____
6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44 .....	6.	_____

Finishing Form 1040 - Sign and date in the box and you should be good to go. In the box titled “your occupation” enter “English Teacher” (ALT) or “International Relations” (CIR).

Filing Form 1040 - Before October 15 and **after you have been in Japan for 330 days**, sign and date the forms and mail them all to the IRS office in Austin. Your return will include at least **Forms 1040, 2555-EZ**, and the **Foreign Earned Income Statement**, also **W-2s** if you were employed before JET, and **1099-INT** if you have taxable interest from a bank account.

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## Form 4868 Extension of Time to File

File **Form 4868** by June 15.

**Form 4868** gives you a 6-month extension until October 15 to file the rest of your income tax forms. (This extension is necessary your first year JETs. The income you earn in Japan is exempt from US taxes only after you have physically been outside the country for 330 days.) Use your Japanese address starting from building name and apt number. In Line 6, it asks you to estimate how much tax you owe. To calculate this figure, you will need to fill out a rough draft of **Form 1040** (but do not officially file 1040 it until later!). Be sure to check the box in Line 8 to indicate that you are a citizen living “out of the country.”

If you owe taxes, you must pay at least an estimated amount when you file the 4868! Interest will begin to accrue on April 15, so it is a good idea to turn in form 4868 (along with a payment) by April 15 if you owe anything.

Form <b>4868</b>		Application for Automatic Extension of Time To File U.S. Individual Income Tax Return		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service (99)		For calendar year 2010, or other tax year beginning		<b>2010</b>
		, 2010, ending		
Part I Identification		Part II Individual Income Tax		
1 Your name(s) (see instructions) <b>Dirk D. Diggler</b>		4 Estimate of total tax liability for 2010 . . . . .	\$	<b>60</b>
Address (see instructions) <b>Pearl Mansion #101</b>		5 Total 2010 payments . . . . .		<b>1200</b>
City, town, or post office <b>Kamisano 2002, Takasaki, Gunma, JAPAN</b>		6 Balance due. Subtract line 5 from line 4 (see instructions) . . . . .		<b>0</b>
State <b>JAPAN</b>		7 Amount you are paying (see instructions) ▶		<b>0</b>
ZIP Code <b>123-4567</b>		8 Check here if you are "out of the country" and a U.S. citizen or resident (see instructions) . . . . . ▶		<input checked="" type="checkbox"/>
2 Your social security number <b>123-45-6789</b>	3 Spouse's social security number	9 Check here if you file Form 1040NR or 1040NR-EZ and did not receive wages as an employee subject to U.S. income tax withholding. . . . . ▶		<input type="checkbox"/>
For Privacy Act and Paperwork Reduction Act Notice, see page 4.		Cat. No. 13141W		Form <b>4868</b> (2010)

Line 4 = 1040 Line 60

Line 5 = 1040 Line 72

Once again, send all tax forms (except **Form 8822**) to:

Department of the Treasury  
Internal Revenue Service Center  
Austin, TX 73301-0215  
U.S.A.