



Bringing Your Relatives to Japan

Often family situations and relationships take unexpected turns. Sometimes those of us serving in Japan find it necessary to bring relatives to live with us, whether they are nieces, nephews, brothers, sisters, parents, or even our own adult children.

Of course under the Visa Waiver Program, U.S. citizens can travel to Japan as tourists and stay up to 90 days without any problem. However, for those relatives to stay longer than 90 days, they must either qualify as dependents under the Status of Forces Agreement (SOFA) between the United States and Japan, or obtain a Japanese visa.

The reason qualifying as a dependent under SOFA is so difficult is because the SOFA between the United States and Japan is very restrictive when it comes to the definition of “dependents”. Dependents are defined as: (1) legally married spouses; (2) legitimate, adopted and step-children under the age of 21; (3) legitimate, adopted and step-children over the age of 21 if in fact dependent on the sponsor for over one-half of their support; (4) parents or parents-in-law of the sponsor if de-

pendent on the sponsor for over one-half of their support (excluding parents or parents-in-law who are ordinarily residents in Japan).

Noticeably absent from the definition are brothers, sisters, nieces, nephews, cousins, grandchildren, and even legal wards. Those persons do not acquire SOFA status by virtue of their relationship to the Servicemember or member of the civilian component, and must have a proper visa in order to stay in Japan. If they do not have such a visa, they are considered tourists under Japanese immigration laws, and must depart Japan within 90 days.

Under certain circumstances, a Servicemember or member of the civilian component can make such a relative a dependent by going through the court process to legally adopt that individual. Of course the adoption makes the adopting person legally responsible for the individual, and to do that, the court must terminate the parental rights of the natural parents, either by consent or through court action. For more information on the details of that process, please contact your Legal Assistance Office at 263-4698.

Are You Ready to PCS?

The PCS season will be here before you know it, so it is certainly not too early to start making preparations! And what is one of the first things that you should do to protect yourself and your household goods from loss or damage, long before the movers arrive and long before you start getting ready to ship the car?

That first step is making a record of your belongings, including a list of the serial numbers of your electronic equipment and cameras and also making pictures of those collectable

items that you picked up on those many trips to the flea markets and antique stores, as well as all those special items that you deem irreplaceable.

With digital cameras the norm these days, and even high-quality cameras in cell phones, it could not be easier to make a digital record of your household goods which could be used to substantiate your claim in the event of loss or damage.

One way to make that record is to simply stand in the middle of each room and slowly turn as you

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



PCS.....continued

make a digital movie record of all the major items in the room.

You should also make individual pictures of high value items such as TVs, DVD players, Hummel figurines, crystal glasses, Japanese pottery, and other such items. For items that have serial numbers, be sure to make very clear pictures of both the items and their corresponding serial numbers.

One final suggestion: after you have made your digital recordings and pictures of the things you own, be careful NOT to pack those recordings and pictures in your household goods. Those records should travel with you, so that in the event of catastrophic loss, you would not lose the records that you will need to file your claim. If you have any questions, feel free to contact your Claims Office at 263-4137.

Five Tax Credits You Should Know

1. Child Tax Credit: You may be able to take this credit on your tax return for each of your children under age 17. If you do not benefit from the full amount of the Child Tax Credit, you may be eligible for the Additional Child Tax Credit.

2. Child and Dependent Care Credit: You may be able to claim the credit if you pay someone to care for your child under age 13 so that you can work OR look for work.

3. Earned Income Tax Credit: The EITC is a benefit for certain people who work and have earned income from wages, self-employment or farming. EITC re-

duces the amount of tax you owe and may also give you a refund.

4. Adoption Credit: You may be able to take a tax credit for qualifying expenses paid to adopt an eligible child. Taxpayers claiming the adoption credit must file a paper tax return because adoption-related documentation must be included.

5. Higher Education Credits: Education tax credits can help offset the costs of education. The American Opportunity and the Lifetime Learning Credit are education credits that reduce your federal income tax dollar-for-dollar, unlike a deduction, which reduces your taxable income.

Ask your Tax Advisor

1. Why don't I qualify for Earned Income Credit? **Answer:** EIC applies to overseas Servicemembers ONLY. Civilian taxpayer stationed overseas and military tax payers whose spouse only has an ITIN number, do not qualify for Earned Income Credit.
2. I am a Servicemember stationed in Virginia and my spouse works in Virginia. We both are residents of Utah. With the new military spouse tax law, does my spouse have to pay Virginia State Income Taxes? **Answer:** No, according to the Military Spouse Residency Relief Act (PL 111-97), your spouse would take your state of residence and both of you would pay Utah income taxes.