

‘Changing your Status of Residence’ Guidance Session

In order to work in Japan after graduation, you must change your visa (also known as ‘status of residence’) from a ‘Student’ visa to a work visa in the category appropriate for the type of job you will be doing. For most students this will be a work visa under the category of ‘**Engineer / Specialist in Humanities / International Services**’ (技術・人文知識・国際業務). Please use the information here to assist you in changing your visa. First, you have to determine the category in which the company you will be working at belongs to.

Category 1	<p>※ Companies which fall under any of the following (1) ~ (9) below.</p> <p>(1) Companies listed on the Japan’s Stock Market</p> <p>(2) Mutual companies in the insurance business</p> <p>(3) National and local public bodies/agencies inside and outside Japan.</p> <p>(4) Independent administrative Institutions</p> <p>(5) Government-affiliated or authorized corporations</p> <p>(6) Public-interest corporations authorized by national and local Public bodies</p> <p>(7) Public corporations listed in the Appendix 1 of Corporation Law Act</p> <p>(8) Corporations generating innovation¹</p> <p>(9) Small and Medium sized Enterprises fulfilling specific conditions (Youth Yell Certified Corporations²)</p>
Category 2	<p>Corporations or organizations whose the annual Certification of Income and Local Tax withheld from Regular Pay「給与所得の源泉徴収票等の法定調書合計表」 for the previous year shows their payment of withholding tax of, or exceeding, 10 million yen, with respect to remunerations for their employees.</p>
Category 3	<p>Corporations or organizations who submitted the annual Certification of Income and Local Tax withheld from Regular Pay「給与所得の源泉徴収票等の法定調書合計表」 for the previous year with respect to remunerations for their employees (except Category 2 corporations or organizations)</p>
Category 4	<p>Corporations and organizations that do not fall under any of the other categories on the above</p>

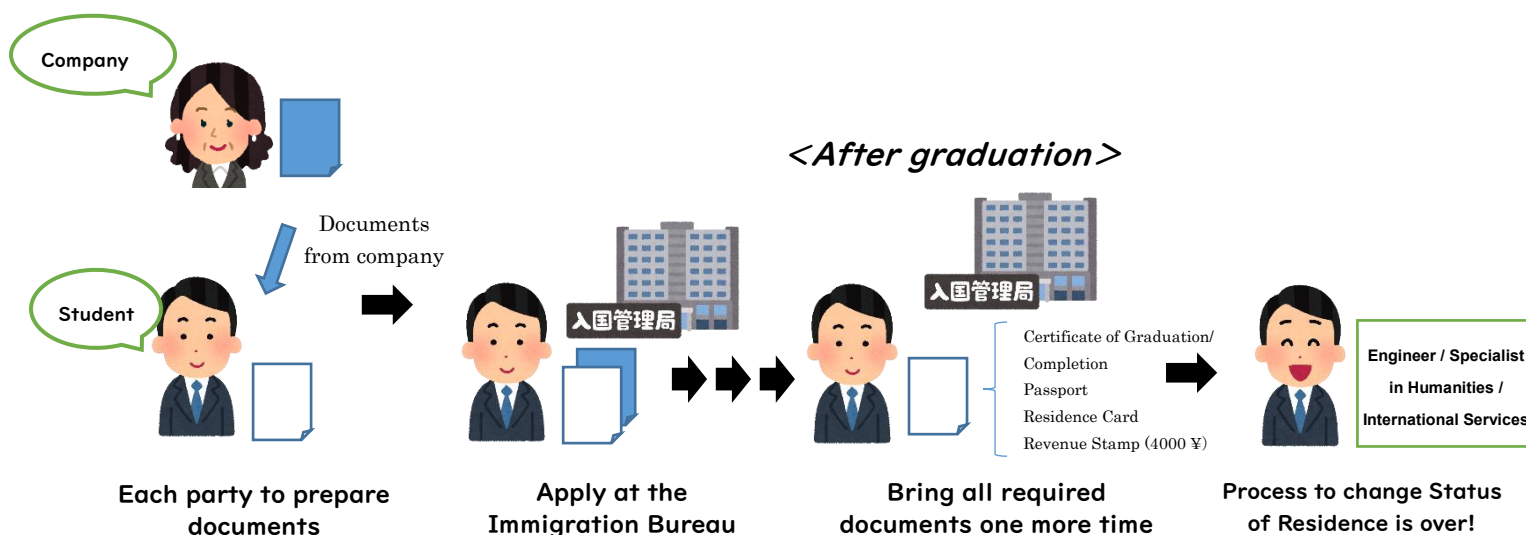
¹ Corporations generating innovation are enterprises receiving support as part of Innovation Promotion Support Program, a governmental measure.

² Youth Yell Corporations are enterprises who are putting much effort in hiring and training young people and whose employment management of young people is outstanding

For September graduates starting work in October & March graduates starting work in April

The student must apply in person to the Oita Branch Office of the Fukuoka Regional Immigration Bureau. If you have officially changed your address and are now living outside of Oita prefecture (i.e. the address on your Residence Card is not listed as Oita prefecture) you must apply to the Immigration Bureau closest to where your new address is. You can apply anytime during the three months leading to your expected graduation. However, as the processing of an application normally takes between one to two months, you should submit your application well before your current visa expires.

*Once you graduate, you should take the Application Slip issued by the Immigration Bureau on the day of your application, then Notification Postcard sent to you from the Immigration Bureau, your Certificate of Graduation/ Completion, your passport, your Residence Card and a revenue stamp of 4,000 yens (purchasable at Immigration Bureau 2nd Floor or any local post offices) to the Immigration Bureau to pick up your work visa.



< Documents Needed to Apply >

① For companies corresponding to the **Category 1**

◇ Documents to be Prepared by the Applicant (YOU)

1. 'Application for Change of Status of Residence' form (Complete 'For applicant part 1-2' of the form; attach a photo: L4 cm x W3 cm, taken within last 3 months)
2. Certificate of Graduation/ Completion (As this is not available until your graduation ceremony, please show your 'Certificate of Prospective Graduation/Completion' when you first go to the bureau to apply for a work visa. However, you must show your actual graduation certificate when you later go to the bureau to receive permission for status change.)
3. Passport & Residence Card
4. A copy of the relevant pages of the Quarterly Journal or a certificate/statement letter showing that the company is listed on the stock market (copy).

◆Documents to be Provided by the Company

1. Completed 'For Organization Parts 1,2' of the Application for Change of Status of Residence

② For company corresponding to the **Category 2**

◇Documents to be Prepared by the Applicant (YOU)

1. 'Application for Change of Status of Residence' form (Complete 'For applicant part 1-2' of the form, attach a photo: L4 cm x W3 cm, taken within last 3 months)
2. Certificate of Graduation/ Completion (As this is not available until your graduation ceremony, please show your 'Certificate of Prospective Graduation/Completion' when you first go to the bureau to apply for a work visa. However, you must show your actual graduation certificate when you later go to the bureau to receive permission for status change.)
3. Passport & Residence Card

◆Documents to be Provided by the company

1. Completed 'For Organization Parts 1,2' of the Application for Change of Status of Residence
2. The Certification of Income and Local Tax withheld from Regular Pay 「給与所得の源泉徴収票
等の法定調書合計表」 for the previous year, showing withholding tax payment regarding remunerations for the company's employees. (a photocopy of a receipt-stamped form, or a receipt-notice if it's been filed online)

③ For company corresponding to the **Category 3**

◇Documents to be Prepared by the Applicant (YOU)

1. 'Application for Change of Status of Residence' form (Complete 'For applicant part 1-2' of the form, attach a photo: L4 cm x W3 cm, taken within last 3 months)
2. Certificate of Graduation/ Completion (As this is not available until your graduation ceremony, please show your 'Certificate of Prospective Graduation/Completion' when you first go to the bureau to apply for a work visa. However, you must show your actual graduation certificate when you later go to the bureau to receive permission for status change.)
3. Passport & Residence Card
4. *Rirekisho* in Japanese (the visa may be granted easier than not submitting one)

◆Documents to be Provided by the Company

1. Completed 'For Organization Parts 1,2' of the Application for Change of Status of Residence
2. The Certification of Income and Local Tax withheld from Regular Pay 「給与所得の源泉徴収票
等の法定調書合計表」 for the previous year, showing withholding tax payment regarding remunerations for the company's employees. (a photocopy of a receipt-stamped form, or a receipt-notice if it's been filed online)

3. A copy of any ONE of the following documents: contract of employment / letter of appointment / notice of acceptance. The documents MUST include period of employment, location of workplace, details of work duties, hours of starting and ending work including overtime and holidays, job level, salary as well as information related to retirement.
4. Certified copy of the company's commercial/corporate registration (issued within the last 3 months)
5. Company brochures or written documents with description of business
6. A copy of the most recent Income Statement

④ For company corresponding to the **Category 4**

◇ Documents to be Prepared by the Applicant (YOU)

1. 'Application for Change of Status of Residence' form. (Complete 'For applicant part 1 – 2' of the form, attach a photo: L4 cm x W3 cm, taken within last 3 months)
2. Certificate of Graduation/ Completion (As this is not available until your graduation ceremony, please show your 'Certificate of Prospective Graduation/Completion' when you first go to the bureau to apply for a work visa. However, you must show your actual graduation certificate when you later go to the bureau to receive permission for status change.)
3. Passport & Residence Card
4. *Rirekisho* in Japanese (the visa may be granted easier than not submitting one)

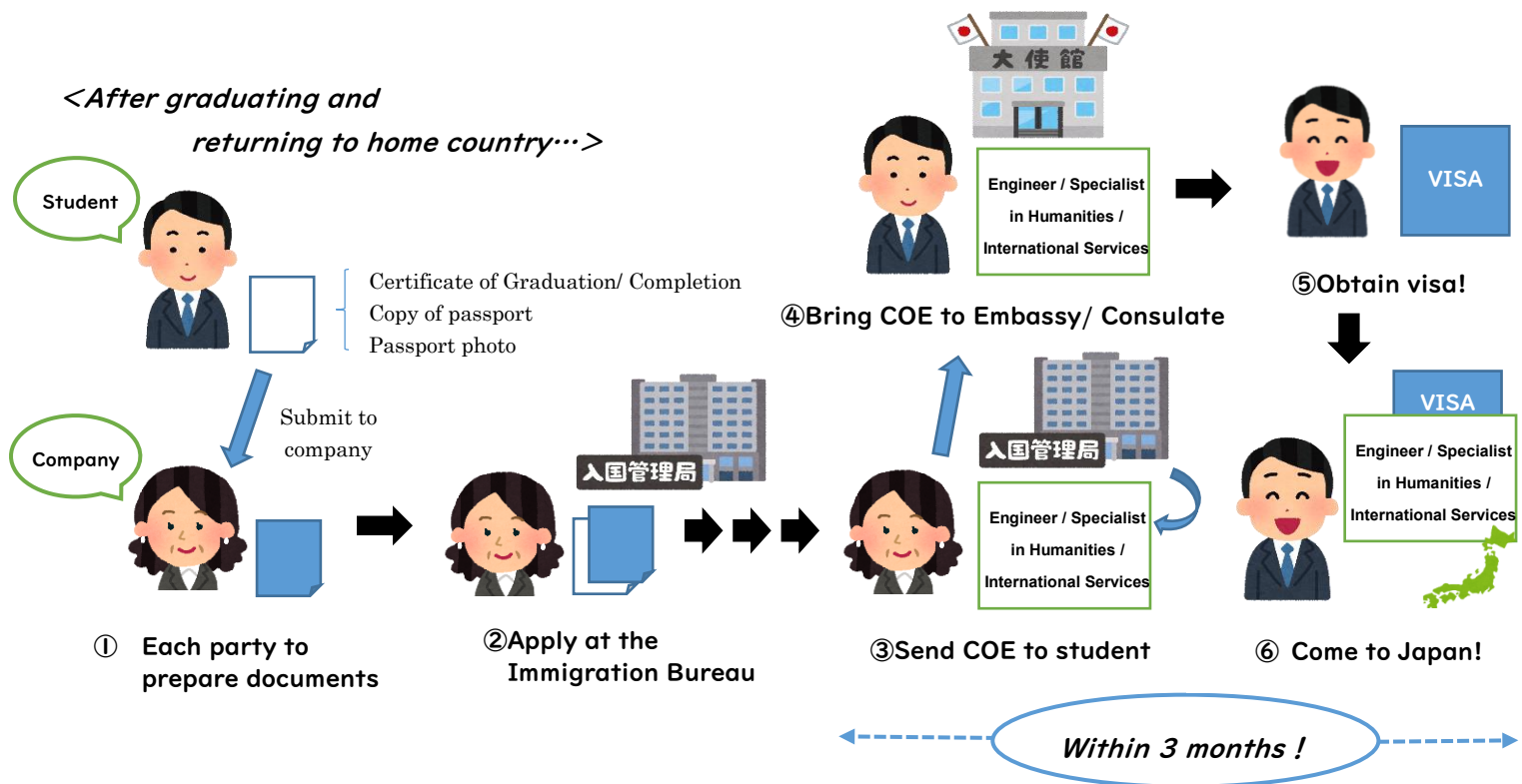
◆ Documents to be Prepared by the Company

1. Completed 'For Organization Parts 1,2' of the Application for Change of Status of Residence
2. Any document explaining the reason of not being able to submit the Certification of Income and Local Tax withheld from Regular Pay きゅうよしよとく げんせんちやうしゅうひやうとう ほうていちやうしよごうけいひやう 「給与所得の源泉徴収票等の法定調書合計表」for the previous year. (For a newly-established company, a copy of the Establishment of a Salary-paying Office きゅうよしはらいじむしやとう かいせつとどけしよ 「給与支払事務所等の開設届書」)
3. A copy of any ONE of the following documents: contract of employment / letter of appointment / notice of acceptance. The documents MUST include period of employment, location of workplace, details of work duties, hours of starting and ending work including overtime and holidays, job level, salary as well as information related to retirement.
4. Certified copy of the company's commercial/corporate registration (issued within the last 3 months)
5. Company brochures or written documents with description of business
6. A copy of the most recent Income Statement (For a newly-established company, a copy of the annual business plan)

For September graduates starting work in April

Students who are graduating in September but not starting employment until April of the following year have to return to their home country (i.e. leave Japan) after graduation when their student visa expires. Someone from the company should go to the Regional Immigration Bureau (in the area closest to their office) on your behalf to apply for a 'Certificate of Eligibility'(COE). The company should then post this to you overseas. You will then need to take this 'Certificate of Eligibility' and your passport to the Japanese embassy or consulate in your home country (or other country that you will be living in). You may be required to submit other documents depending on the regulations set down by the Japanese embassy in the country where you will be.

Note: The 'Certificate of Eligibility' is only valid for 3 months. If you do not enter Japan within 3 months after receiving your 'Certificate of Eligibility', it will become invalid.



< Documents Needed to Obtain a 'Certificate of Eligibility'(COE) >

Note: No charge is incurred for the application

① For companies corresponding to the **Category 1**

◇ Documents to be Prepared by the Applicant (YOU) and Sent to the Company:

1. Certificate of Graduation/ Completion
2. Copy of your passport (page showing your photo and passport number)
3. 2 passport photos (L4 cm x W3 cm)

◆ Documents to be Prepared by the company

1. 'For applicant 1-2' and 'For organization parts 1,2' of Application form for 'Certificate of Eligibility' (you may be asked to fill the 'For applicant, parts 1-2')
2. A copy of the relevant pages of the Quarterly Journal or a certificate/statement letter showing that the company is listed on the stock market.
3. A self-addressed stamped envelope (404 yen worth of postage stamps) so that the Immigration Bureau can send the 'Certificate of Eligibility' back to the company.

② For companies corresponding to the **Category 2**

◇ Documents to be Prepared by the Applicant (YOU) and Sent to the Company

1. Certificate of Graduation/ Completion
2. Copy of your passport (page showing your photo and passport number)
3. 2 passport photos (L4 cm x W3 cm)

◆ Documents to be Prepared by the Company

1. 'For applicant parts 1,2' and 'For organization parts 1,2' of Application form for 'Certificate of Eligibility' (you may be asked to fill the 'For applicant, parts 1,2')
2. The Certification of Income and Local Tax withheld from Regular Pay 「きゅうよしょとく げんせんちようしゅうひょう給与所得の源泉徴収票
とう ほうていちようしよごうけいひょう等の法定調書合計表」 for the previous year, showing withholding tax payment regarding remunerations for the company's employees. (a photocopy of a receipt-stamped form or a receipt-notice if it's been filed online)
3. A self-addressed stamped envelope (404 yen worth of postage stamps) so that the Immigration Bureau can send the 'Certificate of Eligibility' back to the company.

③ For companies corresponding to the **Category 3**

◇ Documents to be Prepared by the Applicant (YOU) and Sent to the Company

1. Certificate of Graduation/ Completion
2. Copy of your passport (page showing your photo and passport number)
3. 2 passport photos (L4 cm X W3 cm)
4. Signed contract of employment

◆ Documents to be Prepared by the Company

1. 'For applicant parts 1,2' and 'For organization parts1,2' of Application form for 'Certificate of Eligibility' (you may be asked to fill the 'For applicant, parts 1-2')
2. The Certification of Income and Local Tax withheld from Regular Pay 「きゅうよしょとく げんせんちようしゅうひょう給与所得の源泉徴収票
とう ほうていちようしよごうけいひょう等の法定調書合計表」 for the previous year, showing withholding tax payment regarding remunerations for the company's employees. (a photocopy of a receipt-stamped form, or a receipt-notice if it's been filed online.)

3. A copy of any ONE of the following documents: contract of employment / letter of appointment / notice of acceptance. The documents MUST include period of employment, location of workplace, details of work duties, hours of starting and ending work including overtime and holidays, job level, salary as well as information related to retirement.
4. Certified copy of the company's commercial/corporate registration (issued within the last 3 months)
5. Company brochures or written documents with description of business
6. A copy of the most recent Income Statement (for a newly-established company, a copy of the annual business plan)
7. A self-addressed stamped envelope (404 yen worth of postage stamps) so that the Immigration Bureau can send the 'Certificate of Eligibility' back to the company.

④ For companies corresponding to the **Category 4**

◇ Documents to be Prepared by the Applicant (YOU) and Sent to the Company

1. Certificate of Graduation/ Completion
2. Copy of your passport (page showing your photo and passport number)
3. 2 passport photos (L4 cm X W3 cm)
4. Signed contract of employment

◆ Documents to be Provided by the Company

1. 'For applicant 1-2' and 'For organization part 1-4' of Application form for 'Certificate of Eligibility' (you may be asked to fill the 'For applicant, part 1-2)
2. Any document explaining the reason of not being able to submit the Certification of Income and Local Tax withheld from Regular Pay 「給与所得の源泉徴収票等の法定調書合計表」 for the previous year. (For a newly-established company, a copy of the Establishment of a Salary-paying Office 「給与支払事務所等の開設届書」)
3. A copy of any ONE of the following documents: employment contract / letter of appointment / notice of acceptance. The documents MUST include period of employment, location of workplace, details of work duties, hours of starting and ending work including overtime and holidays, job level, salary as well as information related to retirement.
4. Certified copy of the company's commercial/corporate registration (issued within the last 3 months)
5. Company brochures or written documents with description of business
6. A copy of the most recent Income Statement (for a newly-established company, a copy of the annual business plan)
7. A self-addressed stamped envelope (404 yen worth of postage stamps) so that the Immigration Bureau can send the 'Certificate of Eligibility' back to the company.

**For September graduates starting work in April
but have to attend the ‘Job Offer Ceremony’ (内定式)
while the current student visa will be expired before the event**

In case you have to attend the ‘Job Offer Ceremony’, but your current student visa will be expired before the event, you will need to apply for a temporary stay visa. To apply, please submit the following documents to the Immigration Bureau:

1. Application for Change of Status of Residence form
2. Passport & Residence Card
3. A proof of flight reservation
4. Certificate of Graduation/ Completion
5. Any document showing your financial capability (a copy of bank book, etc.)
6. Invitation to the ‘Job Offer Ceremony’

Please write 「^{ないていしきしゅつせき}内定式出席のため」 as the reason for applying for the temporary stay visa. You will be granted with a three-month temporary stay visa; therefore, make sure the ‘Job Offer Ceremony’ will be held during your period of stay. If your application documents are completed, it will take approximately 1 week to get the visa. To pick up your temporary stay visa, bring 4,000 yen in revenue stamp with you (purchasable at Immigration Bureau 2nd Floor or any local post offices).

‘Designated Activity Visa’ for job offer recipients

(For September graduates wishing to stay in Japan until they start working in April)

You may be able to obtain a ‘Designated Activities Visa’ to continue to stay in Japan if you meet certain requirements.

* You will have to apply for this visa at the same time as you apply for the work visa because the officers at the Immigration Bureau will examine both applications together.

<Documents Needed to Apply>

1. ‘Application for Change of Status of Residence’ form (Complete ‘For applicant parts 1-4’ of the form, attach a photo: L4 cm x W3 cm, taken within last 3 months)

Documents to be Provided by the Company:

‘For organization parts 1,2’ (document #17 from the following URL)

<http://www.moj.go.jp/isa/applications/procedures/16-2-1.html>

2. Passport and Residence Card
3. Any documents certifying identification (letter of authorization, copy of family register, etc.) * In case you assign a representative to apply on your behalf
4. Any documents certifying your ability to financially support yourself during your stay in Japan
* In case someone else is assisting you, you are required to submit a document certifying that person’s ability to financially support you and a document testifying that the details of the reason that person is supporting you.
5. Documents needed to apply for change of status of residence (for work visa; refer to p.2 – 6)
6. Notice of job offer (or other document showing the date when the job offer was made)
7. Pledge
* A document where you and your hiring company pledge that both parties will be regularly in contact with each other, and that in case of a rescission of your employment offer, the company will inform the Immigration Bureau of that effect.
8. Documents showing training or activities you will be involved in until your start date
9. Application form to gain permission to engage in activity other than that permitted under the status of residence to be granted (if you wish to do a part-time job (within 28 hours/week), or an internship, etc. during your stay)
10. Document specifying the details of the activity you will be engaged in, period, time, place and salary, among others.

(If you will be doing an internship at the hiring company, and wish to work more than 28 hours a week, the company should prepare this document for you.)

— Frequently Asked Questions —

1. *Where should I apply?*

Apply at the Oita Branch of the Fukuoka Immigration Bureau. If the address on your Residence Card is not in Oita, then please apply at the Immigration Bureau closest to the address stated on your card.

List of jurisdictions (offices): <http://www.moj.go.jp/isa/about/region/index.html>

2. *What kind of procedure is necessary?*

Please refer to the homepage of Ministry of Justice.

● Information about an application for change of status of residence

Japanese → <http://www.moj.go.jp/isa/applications/procedures/16-2.html>

English → <http://www.immi-moj.go.jp/english/tetuduki/kanri/shyorui/02.html>

■ Information about an application for Certificate of Eligibility

Japanese → <http://www.moj.go.jp/isa/applications/procedures/16-1.html>

English → <http://www.immi-moj.go.jp/english/tetuduki/kanri/shyorui/01.html>

3. *Where can I get a copy of the ‘Application for Change of Status of Residence’?*

You can get the application form from the Immigration Bureau, the APU Career Office or download it from the Ministry of Justice homepage

● Application for Change of Status of Residence:

Japanese → <http://www.moj.go.jp/isa/applications/procedures/16-2-1.html>

*Format: open PDF #8 【研究】・【技術・人文知識・国際業務】・【技能】・【特定活動】

English → <http://www.immi-moj.go.jp/english/tetuduki/kanri/shyorui/02-format.html>

*Format: open PDF in #7 [Activities of highly skilled professionals who engage in research, research guidance or education at colleges] [Activities to engage in research that provide income] [Activities of highly skilled professionals who engage in services which require knowledge pertinent to natural science fields or human science fields] [Activities to engage in services which require knowledge pertinent to natural science fields or human science fields or to engage in services which require specific ways of thinking or sensitivity acquired through experience with foreign culture] [Activities to engage in services which require skills belonging to special fields] [Activities to engage in services which require skills belonging to special fields]

■ Application for Certificate of Eligibility

Japanese → <http://www.moj.go.jp/isa/applications/procedures/16-1-1.html>

*Format: open PDF #7 【研究】・【技術・人文知識・国際業務】・【技能】・【特定活動】

English → <http://www.immi-moj.go.jp/english/tetuduki/kanri/shyorui/01-format.html>

*Format: open PDF in #6 [Activities of highly skilled professionals who engage in research, research guidance or education at colleges] [Activities to engage in research that provide income] [Activities of highly skilled professionals who engage in services which require knowledge pertinent to natural science fields or human science fields] [Activities to engage in services which require knowledge pertinent to natural science fields or human science fields or to engage in services which require specific ways of thinking or sensitivity acquired through experience with foreign culture] [Activities to engage in services which require skills belonging to special fields] [Activities to engage in services which require skills belonging to special fields]

○Application for Permission to Engage in Activity Other Than That Permitted under the Status of Residence Previously Granted

Japanese → <http://www.moj.go.jp/isa/applications/procedures/16-8.html>

English → <http://www.immi-moj.go.jp/english/tetuduki/zairyuu/shikakugai.html>

4. *When should I apply?*

Most Immigration Bureaus will accept applications from up to three months prior to the date you are scheduled to join the company. Students who will start work in October (i.e. those who will graduate in September) can submit their application from July.

5. *My current visa will expire before I get my new visa...*

Make sure you apply for your new visa before your current student visa is expired. It is okay if your current visa expires while your new visa is being processed.

6. *Can I return to my home country while my new status of residence is being processed?*

YES – but you must return to Japan before your current visa expires. You are required to inform the Immigration Bureau about the period of time (from which date to which date) and your contact information while outside of Japan. You will be asked to show your Residence Card upon receipt of your new visa. Therefore, please make sure to take it to your home country and back to Japan.

7. *While my application is being processed I am going back to my home country to renew my passport...*

When you go to the Immigration Bureau to get your new status of residence visa stamped into your passport, make sure you bring both your old and your new passports with you. If you are from a country where the old passport is not returned to you after the renewal application, make sure you get a letter certifying that fact and bring to the Immigration Bureau with a copy of your old passport to receive your new visa. *Make sure you inform the Immigration Bureau where you applied for a change of status about your address if you decide to move out during or after application.

【Attention】

1. We recommend that you discuss with your hiring company about your work duties/ responsibilities and the change of status of residence early on if you have received a job offer from a company who is new to hiring foreigners.
2. If you plan to return to your country, go on trips, or change your home address before your start date, please make sure that you inform your company and are reachable at all time. Do inform your employer if you ever be unreachable and let them know how and when they can contact you again. Every year, some students who are given job offers from companies suddenly abandon correspondences with their employers, and the Career Office receive many inquiries from such companies about these “missing students”. Please be careful as the company may decide to rescind your job offer.
3. You may refer to the following organizations for counseling and advices regarding change of status of residence.

Employment Service Center for Foreigners (in Tokyo, Nagoya, Osaka, Fukuoka)

https://www.mhlw.go.jp/seisakunitsuite/bunya/koyou_roudou/koyou/gaikokujin/employment_servi

[ce_list.html](#)

The Center provides job counseling and placement services for non-Japanese students, employment counseling for companies hiring non-Japanese students as well as matters concerning change of status of residence. Services are free of charge.

Oita Information & Support Center

<https://www.oitaplaza.jp/english/>

The Center was established to correspond to foreign residents' enquiries and concerns related to daily life, work and other areas, free of charge. Services are available in 17 languages including Japanese, English, Chinese, Korean, Vietnamese, Indonesian. The Center also accepts enquiries by phone and email.

Services from an administrative attorney

An administrative attorney is a specialist in producing documents to apply for certifications, licenses, authorization or other approvals from the governmental or ministerial offices. They are also knowledgeable about the process and steps required. Fees will be incurred if you utilize their services.

They may create the documents for you; however, you will have to go the Immigration Bureau with them for the application. (If you name them as your representative, then you are not required to go in-person with them.)

Foreign Residents Information Center

<http://www.immi-moj.go.jp/english/info/index.html>

Located at Regional Immigration bureaus and District Offices of Sendai, Tokyo, Yokohama, Nagoya, Osaka, Kobe, Hiroshima, and Fukuoka, the Center provides information concerning procedures for entry and stay for foreign nationals in various languages including English, Korean, Chinese and Spanish. The Center also accepts enquiries by phone.

Document Submission Chart

September Graduate → start working in October
 March Graduates → start working in April

- Apply in person at a local Immigration Bureau
- To pick up your work visa, bring with you
 - ① Application Slip (from Immigration Bureau)
 - ② Notification Postcard (sent from Immigration Bureau)
 - ③ Certificate of Graduation/ Completion from APU
 - ④ Passport
 - ⑤ Residence Card
 - ⑥ 4,000yens fees (buy a revenue stamp)

		Category 1	Category 2	Category 3	Category 4
Student to prepare	Application for Change of Status of Residence 'For applicant part 1 – 2'	○	○	○	○
	Certificate of Graduation/ Completion	○	○	○	○
	Passport	○	○	○	○
	Residence Card	○	○	○	○
	Copy of Quarterly Journal or a certificate/statement letter showing that the company is listed on the stock market	○	×	×	×
	<i>Rirekisho</i>	×	×	○ (if possible)	○ (if possible)
Company to prepare	Application for Change of Status of Residence 'For Organization Part 1-4'	○	○	○	○
	Certification of Income and Local Tax Withheld from Regular Pay		○	○	(1)
	Contract of employment, letter of appointment or notice of acceptance (specifying period of employment, location of workplace, details of work duties, hours of starting and ending work including overtime and holidays, job level and salary)			○	○
	Copy of the company's commercial/corporate registration	×	×	○	○
	Company brochures or written documents with business description			○	○
	Copy of most recent Income Statement (for newly-established companies, copy of annual business plan)			○	○

1. Any document explaining the reason of the inability to submit the Certification of Income and Local Tax withheld from Regular Pay

Document Submission Chart

September Graduates → start working in April

- The hiring company applies at a local Immigration Bureau
- Once you received your COE, complete the process at a Japanese embassy (or consulate) closest to you.
- No processing fees is incurred.

		Category 1	Category 2	Category 3	Category 4
Student to prepare (send to company after returning home)	Certificate of Graduation/ Completion			○	
	Copy of the passport			○	
	2 passport photos (4×3cm)			○	
Company to prepare	Application for Certificate of Eligibility 'For Applicant part 1-2 (1)', 'For Organization Part 1-4'	○	○	○	○
	Self-addressed return envelope (404 yens stamped)	○	○	○	○
	Copy of Quarterly Journal or a certificate/statement letter showing that the company is listed on the stock market	○	×	×	×
	Certification of Income and Local Tax Withheld from Regular Pay		○	○	(2)
	Contract of employment, letter of appointment or notice of acceptance (period of employment, location of workplace, details of work duties, hours of starting and ending work including overtime and holidays, job level and salary)			○	○
	Copy of the company's commercial/corporate registration	×	×	○	○
	Company brochures or written documents with business description			○	○
	Copy of most recent Income Statement (for newly-established companies, copy of annual business plan)			○	○

1. You may be asked to fill it.
2. Any document explaining the reason of the inability to submit the Certification of Income and Local Tax withheld from Regular Pay