

Filing final tax returns

About filing final tax returns

Filing final tax returns is filing the amount of tax calculated on income earned from January through December of the previous year.

People whose income tax was not withheld from their salary, who had income from two or more sources, had income other than a salary must file a final tax return (kakutei shinkoku) between February 16 and March 15 of the following year at their nearest tax office.

Final Tax Return forms are sent by post to those who have lived in Japan for more than 1 year and filed a tax return in the previous year.

The Final Tax Return forms are not sent to those who are filing their final tax return for the first time or those who had their tax withheld from the source.

Items needed when filing a final tax return

- (1) Documents as proof of previous year's income (Withholding Tax at the Source Statements, original receipts, etc.)
- (2) Documents for exemptions for dependents and spouse (Birth certificates of dependants abroad, proof of remittances to dependants abroad)
- (3) Documents for exemptions for insurance (Insurance premium payment receipts)
- (4) Residence Card, Special Permanent Resident Certificate, Alien Registration Certificate or Individual Number Card
- (5) Notification Card of Individual Number (No need to bring this if you bring Individual Number Card)

Tax refunds

A tax refund can be applied for in cases such as the following: an increase in the number of dependants, costly medical expenses were incurred, house, etc. and possessions were lost or damaged in a disaster (fire, earthquake, etc.), a new house / residence was purchased, one's income was as low as a part-time worker's. Applications should be made at the tax office and can be made for expenses, reduced income, etc. incurred for the 5 years before an application is made. This application can be made before February 15.

If when renewing or changing your status of residence, a copy of your Final Tax Return is required, apply for a copy to be issued.

Enquiries:

- (1) Nishinomiya Tax Office Tel: 0798-34-3930
- (2) "TAX ANSWER" Homepage <https://www.nta.go.jp/taxes/shiraberu/taxanswer/index2.htm>

Note For details, ask a person who understands Japanese to enquire for you.