## **2018 INCOME TAX**

#### AND SPECIAL INCOME TAX FOR RECONSTRUCTION

## **GUIDE**

The filing period of your taxable income in the period of the calendar year 2018, is open;

# From February 18 (Mon.) through March 15 (Fri.), 2019.

- The assistance to fill out your final return form at the Tax Office is also provided within the period (see page 3).
- You are advised that you file your final return and complete the payment <u>before</u>
   <u>March 15 (Fri.), 2019</u>, if you earn taxable income in the calendar year 2018,
   from January 1 to December 31.
- When you can receive a tax refund, the tax office accept your final return <u>before</u> <u>February 15 (Fri), 2019</u>.

#### - NOTICE -

- ✓ The exemption and the special exemption for spouses has been revised (see page 39).
- ✓ If you have your Individual Number for Social Security and Tax ("My-Number"), you need to write your number in your return form. You also need to present your identification documents or attach copies of them.

[Example of identification documents]

- e. g. 1 Individual Number Card ("My-Number Card")
- e. g. 2 Notification card of the Individual Number and Driver's license or Passport etc.



- A final return form, appendix, statement, etc. are available for download from our website (www.nta.go.jp). These are also available at Tax Offices.
- This guide explains how to complete the final return form B.
  Anyone can use the final return form B regardless of the type of income.
- This guide provides general information about income tax returns in Japan. If you have any question, please contact the nearest Tax Office.
- In this guide, income tax and special income tax for reconstruction are referred to as income tax etc.
- The outlines indicated by [ ] are available for Japanese text only.

