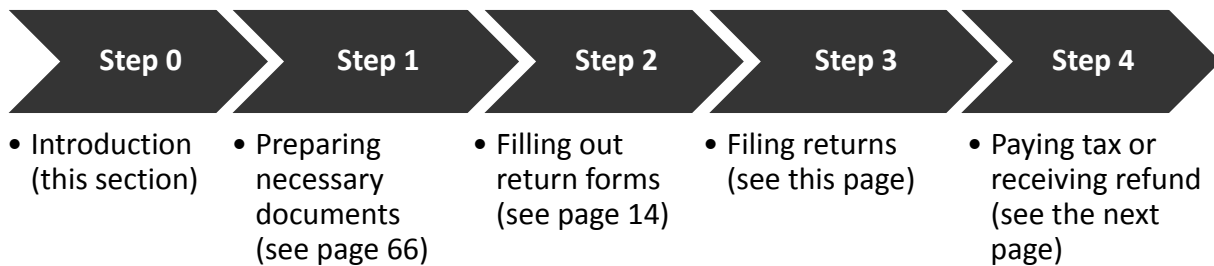


1 Introduction

1-1 Flow of final return procedures



✓ When to file?

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.

- ✧ When you can receive a tax refund, the Tax Office accept your final return **before February 15 (Fri), 2019.**
- ✧ The assistance to fill out your final return form at the Tax Office is also provided within the period. Please be reminded that Tax Offices are closed on Saturdays, Sundays and national holidays with some exception.
The exception is on Sundays of February 24 and March 3 at certain Tax Offices.
Access our website (www.nta.go.jp) or contact the nearest Tax Office for further information.

✓ How to file?

There are three ways to file your returns:

- 1) **Sending through mail or correspondence delivery service to the competent Tax Office** that has jurisdiction over your place for tax payment (see page 13).
- 2) **Bringing to the competent Tax Office** that has jurisdiction over your place for tax payment. You can drop your returns to our "Reception box" of the competent Tax Office outside of our service hours.
- 3) **Filing through online (e-Tax)**
The tax returns created in the "Filing assistance" section (Japanese version only) on our website can be sent by e-Tax 24 hours from January 4 (Fri.) through March 15 (Fri.), 2019. The section is available from 8:30 a.m. on January 4 (Fri.), 2019.

Note

When you send your returns through mail or correspondence delivery service,

- **The date shown as the date of postage (post mark) will be treated as the date of filing.** Please make sure to send your returns as early as possible to ensure that the date of postage (post mark) falls within the due date of the filing.
- If you need a copy of the final return form with the date of reception, please enclose a duplicate copy (or copy with ballpoint pen etc.) and a return-envelope which is filled out with your address and attached with the necessary postage stamps. Please note that the seal of the date of reception to the copy confirms the fact of the receipt and does not prove the contents.
- Please note that your returns cannot be sent via home delivery services since your tax return is regarded, by Mail Law as a private correspondence. For further information, please access the following website of the Ministry of Internal Affairs and Communications: (www.soumu.go.jp)

✓ **How to pay?**

There are various ways to pay taxes as follows. Please select a way and pay by yourself. Details of each method are available on our website (www.nta.go.jp).

Please note that there is no notice of tax payment such as sending tax payment slips from the Tax Office after filing the return.

The due date for payment for 2018 income tax etc. (for the third installment) is Friday, March 15, 2019.

1) Tax payment by transfer account

The tax payment by transfer account takes your amount of tax due directly from a deposit or savings account at a financial institution designated by you and deposits it in the national treasury.

The date of automatic transfers for 2018 income tax etc. (for the third installment) is Monday, April 22, 2019.

Please ensure that the balance in the account is sufficient for the amount of your tax by the day before the date of automatic transfers.

This system is available only when you have filed a final return before Friday, March 15, 2019.

- To apply for the tax payment by transfer account, please fill out the "Application (notification of change) for tax payment by transfer account" on page 69 and submit it to the competent Tax Office, or to the financial institution you filled out in the application form by Friday, March 15, 2019.
- If there is a change from what you filled out in the application form previously submitted, such as a change of the competent Tax Office due to moving etc. or a change of financial institutions and account, please fill out the form and submit it again.
- Please note that the receipt is not issued when you use this system.

2) Payment using e-Tax

You can pay taxes from home etc. via using Internet.

For details, please access the e-tax website (www.e-tax.nta.go.jp).

3) Payment using a credit card

You can pay taxes from the "National tax credit card payment website" using the Internet.

For details, please access our website (www.nta.go.jp).

4) Payment at convenience stores by QR code (**QR code" is the product name of DENSO Corporation.)

After January 2019, you can create and print the QR code including information necessary for payment in the "Filing assistance" section or the "Screen for creating a QR code for payment at convenience stores" on our website at home etc., and you can pay taxes at convenience stores by using it.

* The amount that can be settled is 300,000 yen or less.

* For details such as convenience stores you can pay, please access our website (www.nta.go.jp).

5) Payment in cash at a financial institution or the competent Tax Office

It is a method of paying taxes in cash with a tax payment slip at a financial institution or the competent Tax Office.

If you don't have a tax payment slip, please use the ones available at any financial institutions or Tax Offices. If there is no tax payment slip at the financial institution, please contact the competent Tax Office.

✓ **Postponement of tax payment (see page 50)**

✓ **How to receive a tax refund**

A tax refund will be transferred to the deposit or savings account of the financial institution filled in the return form. For details, please see page 50.