

3-13 Notification from Local Governments

For further details, please contact your local government office.

◎ **Regarding the necessity of individual inhabitant tax return filing accompanying non-requirement of tax return filing applicable to pension recipients.**

Pension recipients who are not required to file tax returns of income tax etc. (see page 22) are still required to file individual inhabitants tax returns if the below conditions are met:

- ① Those who only have miscellaneous income relating to public pensions etc. and will take various deductions other than deductions indicated on “withholding tax statement for public pension payments etc.” (deduction for social insurance, exemption for spouse, exemption for dependents, basic exemption, etc.); or
- ② Those who have any income other than the miscellaneous income from your public pensions.

◎ **Special collection (deduction) of individual inhabitant tax on income from public pensions etc.**

In principle, for those who are already subject to special collection for fiscal year 2018 will continue to pay taxes under the special collection framework. For those reaching the age 65 at the dates of birth from April 3, 2018 through April 2, 2019 will be newly subject to the special collection framework from fiscal year 2019.

◎ **Dividend income concerning listed stocks etc.**

Regarding dividend income concerning listed stocks, when a taxation method selected for individual inhabitant tax is different from the taxation method for income tax etc. (including cases where dividend income concerning listed stocks is not declared for individual inhabitant tax purposes), an individual inhabitant tax return needs be filed.

◎ **Special tax credit system for loans, etc. related to a dwelling in individual inhabitant tax**

If the full amount of special credit for loans, etc. related to a dwelling (see page 43) cannot be deducted from income tax, the remaining amount may be deducted from individual inhabitant tax for the following year (for fiscal year 2019).

To claim the treatment of this system, please be careful that it is needed to submit a final return for receiving special credit for loans, etc. related to a dwelling to the Tax Office in the district where you stayed or resided by Friday, March 15, 2019 in principle. Those who applied this system through the year-end adjustment are not required to submit such a final return.