2019 INCOME TAX

AND SPECIAL INCOME TAX FOR RECONSTRUCTION

GUIDE

The filing period of your taxable income in the period of the calendar year 2019, is open;

From February 17 (Mon) through March 16 (Mon), 2020

- 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 **before March 16 (Mon), 2020**, if you earn taxable income in the calendar year 2019, from January 1 to December 31.
- When you can receive a tax refund, the tax office accept your final return before February 14 (Fri), 2020.

- NOTICE -

- ✓ The exemption and the special exemption for spouses have been revised since the filing of final tax returns for 2018 (see page 34).
- ✓ 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.



CONTENTS

1 Introduction ······	
1- 1 Flow of final return procedures · · · · · · · · · · · · · · · · · · ·	. 3
1-2 What is the final return? · · · · · · · · · · · · · · · · · · ·	. 5
1- 3 Taxpayers and the scope of taxable income ······	• 5
1- 4 Types of Income & Taxation Methods · · · · · · · · · · · · · · · · · · ·	• 10
1- 5 Who need to file? · · · · · · · · · · · · · · · · · · ·	• 11
1- 6 Who receive a tax refund? · · · · · · · · · · · · · · · · · · ·	• 12
1- 7 Place for Tax Payment · · · · · · · · · · · · · · · · · · ·	• 13
2 How to Fill out Your Final Return	• 14
2- 1 Cautions for filling in the return form ······	• 14
2- 2 Form B (Page 1 and 2)	• 14
2- 3 STEP 1 Name and address, etc	• 16
2- 4 STEP 2 Amount of earnings etc. / Amount of income ······	• 18
2- 5 STEP 3 Deductions from income ······	• 26
2- 6 STEP 4 Calculating your tax ······	• 41
2- 7 STEP 5 Other items regarding the Page 1 · · · · · · · · · · · · · · · · · ·	• 49
2- 8 STEP 5 Notification of postponement of tax payment	. 50
2- 9 STEP 5 Where to receive your refund	50
2-10 STEP 6 Items about inhabitant taxes and enterprise taxes regarding the Page 2	0 1
3 Information good to know about filing tax return & payment of tax ·	
3- 1 Taxation methods for the interest income and the dividend income	. 56
3- 2 How to calculate the retirement income · · · · · · · · · · · · · · · · · · ·	• 58
3- 3 For those who suffered from disasters · · · · · · · · · · · · · · · · · · ·	• 58
3- 4 In Case Tax Payment is Delayed · · · · · · · · · · · · · · · · · · ·	• 59
3- 5 In Case of Mistakes on a Tax Return · · · · · · · · · · · · · · · · · · ·	• 59
3-6 Estimated Income tax etc. prepayment and Application for reduction of estimated	
tax prepayment ······	
3-7 Obligation to file consumption tax return and necessary report	• 59
3- 8 Report of Assets and Liabilities / Report of Foreign Assets · · · · · · · · · · · · · · · · · · ·	• 61
3- 9 Special measures provided by international tax treaties etc	• 61
3-10 Notice to those leaving Japan during 2020 · · · · · · · · · · · · · · · · ·	• 62
3-11 Notification of Tax Agent for income tax / consumption tax	• 63
3-12 Notification · · · · · · · · · · · · · · · · · · ·	• 64
3-13 Notification from Local Governments · · · · · · · · · · · · · · · · · · ·	• 65
4 Documents to be attached or presented · · · · · · · · · · · · · · · · · · ·	• 66
5 Application (notification of change) for tax payment by transfer	,
account	. 69
How to fill out the tax payment slip · · · · · · · · · · · · · · · · · · ·	• 70
6 Return form for draft · · · · · · · · · · · · · · · · · · ·	• 71
6-1 Form B (Page1) · · · · · · · · · · · · · · · · · · ·	• 71
6- 2 Form B (Page2) · · · · · · · · · · · · · · · · · · ·	· 72