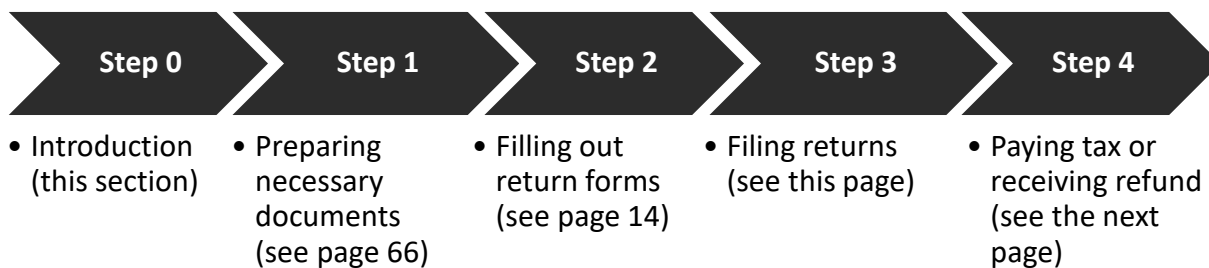


# 1 Introduction

## 1-1 Flow of final return procedures



### ✓ When to file?

The filing period of your taxable income in the period of the calendar year 2019, is open;  
**From February 17 (Mon.) through March 16 (Mon.), 2020**

- ◇ When you can receive a tax refund, the Tax Office accept your final return **before February 14 (Fri), 2020**.
- ◇ 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 and national holidays of February 24 (Mon) and March 1 (Sun) at certain Tax Offices. Access our website ([www.nta.go.jp](http://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).
  - \* **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.**
  - \* **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.**

**For further information, please access the following website of the Ministry of Internal Affairs and Communications:([www.soumu.go.jp](http://www.soumu.go.jp))**

- 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 website of the National Tax Agency can be sent by e-Tax 24 hours from January 6 (Mon) through March 16 (Mon), 2020. The section is available from 8:30 a.m. on January 6 (Mon), 2020.

#### **Note:**

If you need a copy of the final return form with the date of reception ,

- 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.
- If you submit your return to the reception of your tax office, please bring a copy of the return.
- 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.

✓ **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](http://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 2019 income tax etc. (for the third installment) is Monday, March 16, 2020.**

**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 2019 income tax etc. (for the third installment) is Tuesday, April 21, 2020.**

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 Monday, March 16, 2020.

- 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 Monday, March 16, 2020.
- 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 the Internet.

For details, please access the e-tax website and go to "For users of the Electronics Tax Payment" and open "Visit here to understand the overall details of the electronic tax payment" (<https://www.e-tax.nat.go.jp/tetsuzuki/tetsyzuki4.htm>).

**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 "Procedure for credit card payment" in our website ([https://www.nta.go.jp/taxes/tetsuzuki/shinsei/nofu-shomei/nofu/credit\\_nofu/index/htm](https://www.nta.go.jp/taxes/tetsuzuki/shinsei/nofu-shomei/nofu/credit_nofu/index/htm)).

**4) Payment at convenience stores by QR code**

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

For details, please access "Methods of national tax payment" and go to "Payment at convenience store by QR code" in our website

([https://www.nta.go.jp/taxes/nozei/nofu/convenienci\\_qr\\_nofu/index.htm](https://www.nta.go.jp/taxes/nozei/nofu/convenienci_qr_nofu/index.htm)).

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

Note: QR code" is the registered product name of DENSO Corporation.

**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.