

2020 INCOME TAX

AND SPECIAL INCOME TAX FOR RECONSTRUCTION

GUIDE

- NOTICE -

- ✓ The deduction from employment income and the deduction from public pensions etc. has been reduced by 100,000 yen evenly (see page 21 to 23).
 - ✓ When a single parent meets certain requirements irrespective of his/her marital history or gender, 350,000 yen has become deductible from his/her total amount of income, etc. (see page 32).
 - ✓ The amount of basic exemption has been raised by 100,000 yen, which has amounted to 480,000 yen. However, the amount of exemption for those whose total amount of income exceeds 24,000,000 yen is changed depending on their total amount of income (see page 37).
 - ✓ 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.
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- 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.



TAX OFFICE

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