

◎ **Non requirement of filing tax returns concerning pension recipients**

You are not required to file a return for income tax etc. if (a) your amount of earnings from public pensions is 4,000,000 yen or less, (b) all the pensions you received are subject to the Japanese withholding (excluding ones that are covered by the provision in Article 203-7 of the Income Tax Act (public pensions, etc. not subject to the Japanese withholding), and (c) your amount of income (excluding miscellaneous income from public pensions, etc.) is 200,000 yen or less.

* Even if you are not required to file a return for income tax etc., you are required to file a return for income tax etc. in order to receive refunds of income tax etc.

* For the inhabitant tax, see page 65.

1-6 Who is eligible for a tax refund?

Even when you are not required to file a final return legally, you have the right to claim a tax refund by filing a return for the sake of a refund (“the return for refund”) if you have overpaid the income tax etc. as a result of the Japanese withholding or the prepayment of estimated taxes.

The following persons are advised to see if they are eligible for a return for refund:

* Please note that there is no amount of a tax refund in case you have no amount of withholding tax or prepayment of estimated taxes (in the case that the "withholding tax amount" column of the withholding tax statement is "0", etc.).

* Please note that if you file a return for refund when you have the employment income or the miscellaneous income related to public pensions and you are not required to file a return, you need to fill in the all incomes in a tax return.

1. Persons receiving dividends subject to the aggregate taxation or manuscript fees
Those whose amount of income is less than a certain amount. *The certain amount depends on your amount of income and withholding tax etc.
2. Persons with the Employment Income
Those who can claim deductions for casualty losses, medical expenses, or donations, or special credit for loans etc. related to a dwelling (specific additions or improvements, etc.) (excluding cases in which this credit is applied in the year-end adjustment), special credit for contributions to political parties, special credit for donation to certified NPOs, etc., special credit for donation to public interest incorporated association, etc., special credit for anti-earthquake improvement made to an existing house, special tax credit for specified housing improvements and special tax credit for new building, etc. of a certified house, etc.
3. Persons with only Miscellaneous Income related to Public Pensions etc.
Those who can claim deductions for casualty loss, medical expenses, life insurance premiums, earthquake insurance premiums, or donation, etc.
4. Persons who terminated their employment before the end of the year, and were not reemployed during the remaining period of the year.
Those whose employment income was not subject to the year-end adjustment.
5. Persons with the Retirement income who fall under one of the followings.
(1) Those who are in deficit if you subtract your total amount of income deductions from your total amount of income except for the retirement income. (2) Those whose retirement income is withheld at 20.42% tax rate and the amount of withholding income tax etc. exceeds the amount of income tax etc. after recalculation for the retirement income because they did not submit a “Application Concerning Receipt of Retirement Income [退職所得の受給に関する申告書]” when receiving their retirement income.
◇For calculation method of the retirement income, see page 58.