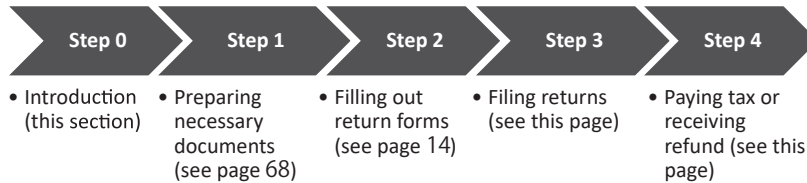


1 Introduction

1-1 Flow of final return procedures



✓ When to file?

The filing period of your taxable income in the period of the calendar year 2022, is open;
From February 16 (Thu.) through March 15 (Wed.), 2023

- ✧ When you can receive a tax refund, the Tax Office accept your final return **before February 15 (Wed), 2023**.
- ✧ 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 normally closed on Saturdays, Sundays and national holidays with some exception.

✓ How to file?

There are three ways to file your returns:

- 1) Sending through mail or correspondence delivery service to the competent Tax Office or Submission Processing Center that has jurisdiction at your address, etc.
 - * The National Tax Agency is implementing the "centralization of internal administrative operations" for Tax Offices, in which internal administrative operations of multiple tax offices are consolidated and handled by a dedicated department (Submission Processing Center). When submitting tax returns, applications, etc. by mail to the Tax Office subject to the centralization of internal operations, please send them to the Submission Processing Center.
 - * Since the final tax return form is a "letter," it is required to send the form as a "mail matter" (a first-class mail matter) or a "correspondence item" to the tax office or Submission Processing Center (The form is not allowed to be sent as a parcel other than a mail matter and correspondence item.)
 - * The date of postage will be considered as the date of filing (please send the form in good time so as to have the date of postage within the filing period.)
- 2) Bringing to the competent Tax Office that has jurisdiction at your address.
You can drop your returns to our "Reception box" of the competent Tax Office outside of our service hours. Please note that you cannot file the returns by bringing it directly to the Submission Processing Center.
- 3) Filing through online (e-Tax)

Note

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

- If you submit a final return form by postmail, correspondence delivery service or posting into our "Reception box" of the competent Tax Office outside of our service hours, please enclose a duplicate copy (or copy written with a ballpoint pen if it is not a duplicate type) 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.
- Once the return has been filed, no further receipt date stamp can be affixed to the copy.

✓ 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 (<https://www.nta.go.jp/taxes/nozei/index.htm>). 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 2022 income tax etc. (for the third installment) is Wednesday, March 15, 2023.

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 2022 income tax etc. (for the third installment) is Monday, April 24, 2023.**

Please ensure that the balance in the account is sufficient for the amount of your tax payment by the day before the date of automatic transfers.

The tax payment by transfer account is available only if a return form is submitted by the due date of filing a final tax return.

Please note that the receipt is not issued when you use this system.

* The due date for application for the tax payment by transfer account for 2022 income tax, etc. (for the third installment) is Wednesday, March 15, 2023.

* From January 2022, you can submit "Application (notification of change) for tax payment by transfer account [預貯金口座振替依頼書兼納付書送付依頼書]" (see page 71) through e-Tax. A personal seal registered for bank account or electronic certificate is not required.

For details, please access our website and go to "Tax payment of income tax by filing and special income tax for reconstruction, consumption tax and local consumption tax (solo proprietor) through procedures for tax payment by transfer account [申告所得税及び復興特別所得税、消費税及び地方消費税（個人事業者）の振替納税手続による納付]" (<https://www.nta.go.jp/taxes/nozei/nofu/24100020.htm>).

If you submit it in writing, please fill out the "Application (notification of charge) for tax payment by transfer account [預貯金口座振替依頼書兼納付書送付依頼書]" on page 71 and submit it to the competent Tax Office or to the financial institution.

* 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. In the case of a person whose competent Tax Office has been changed due to moving, etc., and ① who has entered a "○" in the "wish to continue transfer payment" column in Table 1 of the tax return form, or ② has submitted the "Notification of transfer or change of place for tax payment for income tax/consumption tax [所得税・消費税の納税地の異動又は変更に関する届出書]" or "Application of transfer or change of place for tax payment for income tax/consumption tax [所得税・消費税の納税地の異動又は変更に関する申出書]" to the competent Tax Office before transfer, describing that he/she will continue the tax payment by transfer account even after transfer, the procedures for tax payment by transfer account are not newly required.

* Please note that the receipt is not issued when you use this system.

2) Payment by direct payment (account transfer via e-Tax)

After completing the procedures to start using e-Tax at the Tax Office in advance and submitting a special form to the Tax Office or financial institution to be used, taxpayers can pay immediately or on a specified date by direct debit from a savings account in their own name.

3) Payment by internet banking or ATM

Payment can be made via Internet banking or ATM by registering or entering payment information.

4) Payment using a credit card

You can pay taxes from the "National tax credit card payment website[国税クレジットカードお支払サイト]" using the Internet.

* A settlement fee based on the amount of tax due will be charged (settlement fees do not generate revenue for the government).

5) Payment using the smartphone application

This is a method of payment via the internet using a smartphone application payment from a "dedicated smartphone payment site[スマートフォン決済専用サイト]".

*1 The amount payable must be 300,000 yen or less.

*2 The balance of the Pay Payment must be charged in advance.

6) Payment at convenience stores by QR code

You can create and print the QR code (*1) 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 (*2) by using it.

*1 "QR code" is the registered product name of DENSO WAVE Incorporated.

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

7) 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.