

2-8 STEP 5 Notification of postponement of tax payment

Write if you wish to postpone the payment of third installment income tax and special income tax for reconstruction.

* If you pay the amount of one half or more of the tax amount determined by the final return by Wednesday, March 15, 2023 (in the case of the tax payment by transfer account, by transferring the tax payment automatically on the certain date), you can postpone the payment of the rest of the amount until Tuesday, May 31 of the same year. During the postponement period, the interest tax is imposed at the lower rate of "7.3%" per year or the "Special Standard Rate for Interest Tax,"

◇ How to calculate postponed tax

Amount of third installment tax to be paid (block ⑤① on page 1)	_____ 00 yen	A
The amount notified (not more than $(A \times 0.5)$)	(Round down the fractions less than 1,000 yen) _____,000 yen	B
Amount of tax to be paid by due date of filing return ($A - B$)	_____ 00 yen	C

◇ How to complete the form

➤ Page 1

- Post the amount entered in the box to the block ⑥④ ("amount of tax to be paid by due date of filing return").
- Post the amount in the box to the block ⑥⑤.

2-9 STEP 5 Where to receive your refund

If you are claiming refund in your tax return, fill in "where to receive your refund [還付される税金の受取場所]" on the Page 1 of your return, referring to the following example.

Note: 1. Funds can only be transferred to accounts in the name of the person filing the return.

Concerning the name of the bank account or the Japan Post Bank savings account, fund transfers may be impossible in the event ① the name of a store, shop or office is included in your name, or ② the account is in your maiden name.

- If you wish to receive the tax refund by transfer to a public money receiving account (only for those having previously registered for a public money receiving account) and enter "o" in "Use of public money receiving account [公金受取口座の利用]" (see "Registration and use of public money receiving account" below), you need not enter "Place to receive tax refunds".
- If a tax agent is designated, it will be the savings account in the name of that tax agent.
- Refunds may not be transferred to some banks only for the Internet. Please inquire your banks in advance about whether or not refunds may be transferred.
- With regard to persons who wish to receive their refund from a Japan Post Bank branch or over-the-counter at a post office, please write the name of post office, etc. in question.

Examples

○ In the case of refunds transferred to a bank account, etc.

還受 付さ れる 税金 の場 所	郵便局 等	*Unnecessary to fill in	銀行 金庫・組合 農協・漁協	預金 種類	普通 当座 貯蓄 定期 貯蓄	本店・支店 出張所 本所・支所
口座番号 記号番号	×	×	×	×	×	×

Account number (within 7 digits)

Enter "o" in the relevant type of account
If it is a comprehensive account, choose "ordinary [普通]."
In the section of "account number [口座番号]," enter the **account number only** from the left space.

○ In the case of refunds transferred to a Japan Post Bank savings account.

還受 付さ れる 税金 の場 所	郵便局 等	*Unnecessary to fill in	銀行 金庫・組合 農協・漁協	預金 種類	普通 当座 貯蓄 定期 貯蓄	本店・支店 出張所 本所・支所
口座番号 記号番号	×	×	×	×	×	×

Code (5 digits)

Number (2 to 8 digits)

Enter **only the code and number** from the left space.
* Do not fill in the "Branch Name (Branch No.)" or "Account No." for use in transfer to other financial institutions.
* You need not enter a single-digit number between the symbol section and number section, even if any (referring to the "-2" or other suffix numbers displayed upon the reissue of passbooks, etc.).

2-10 STEP 5 Registration and use of public money receiving account

If you wish to register the savings account entered in the “where to receive your refund [還付される税金の受取場所]” as the public money receiving account, enter “○” in the “Consent to Registration of Public Money Receiving Account [公金受取口座登録の同意]” box on Page 1 of the tax return.

- * In addition to the above, the public money receiving account can also be registered through Mynaportal (<https://myna.go.jp>).
- * It may take some time to register your public money receiving account. To speed up the process, please register through Mynaportal.
- * If you wish to change your public money receiving account, please go to Mynaportal and follow the procedures for changing the account.

If you wish to receive a tax refund by transfer to your public money receiving account (only for those having already registered for a public money receiving account), enter “○” in the “Use of Public Money Receiving Account [公金受取口座の利用]” column on Page 1 of the tax return (in this case, you need not enter the name of the bank, etc. in the “where to receive your refund [還付される税金の受取場所]” column.)

- * If you do not use your public money receiving account, enter the receiving account, etc. in the “where to receive your refund [還付される税金の受取場所]” column.
- * If you have designated a tax payment manager, the savings account in the name of the tax payment manager will be the account to which the refund is transferred (the account in the name of the tax payment manager cannot be registered or used as the public money receiving account).
- * If “○” is entered in the “Use of Public Money Receiving Account [公金受取口座の利用]” and “where to receive your refund [還付される税金の受取場所]” is also indicated, the refund will be transferred to the specified bank account.

If the taxpayer's My Number (personal number) is not correctly entered in the tax return, or if the identity of the taxpayer cannot be verified due to incomplete identification documents, etc., the public money transfer account cannot be registered or used. In addition, if your savings account information is not correct, you will not be able to register a public money receiving account. Please be sure to confirm the result of the registration of your public money receiving account through Mynaportal (*). For more information, please see the Digital Agency's website "Registration for Income Tax Return Procedures" (https://www.digital.go.jp/policies/posts/account_registration_faq_03).

- * Even financial institutions that are eligible to receive refunds on tax returns may not be able to register as public money receiving accounts. Please refer to the website of the Digital Agency for the financial institutions that can be registered as an account to receive public money.

You cannot complete the procedures to register for a public money receiving account and use the account at the same time. Please be careful not to enter “○” in both “Consent to Registration of Public Money Receiving Account [公金受取口座登録の同意]” and “Use of Public Money Receiving Account [公金受取口座の利用]” at the same time.

●Public Money Receiving Account Registration System

This is a system whereby citizens voluntarily register their savings accounts held at financial institutions with the government (Digital Agency) as an account for receiving benefits, etc., based on one account per person. For details, please refer to the Digital Agency's website "Public Money Receiving Account Registration System" (https://www.digital.go.jp/policies/account_registration/).

Inquiries regarding the system should be directed to the following contacts.

○ 0120-95-0178 (general toll-free number for My Number)

Service Hours: Weekdays: 9:30 a.m. to 8:00 p.m.

Weekends and holidays: 9:30 a.m. to 5:30 p.m. (excluding year-end, New Year holidays)

Also, please refer to the Terms and Conditions for the use of the Account Information Registration and Linkage System

(https://img.myna.go.jp/htmlaccount_registration_riyoukiyaku.html).

●Checking your registration status, changing your registered account, and canceling your registration

If you wish to check the registration status of your public money receiving account, change your registered account, or cancel your registration, please visit Mynaportal to follow the procedures (<https://myna.go.jp>).

●The Mynapoint project is a system based on the use of the My Number card.

If you complete the registration procedures for a public money receiving account by the end of February 2023 and apply using your Mynapoint application (or "application site") with your Mynapoint card, you will be awarded Mynapoints (*1).

If you wish to receive Mynapoints, please complete the registration procedures for a public money receiving account through Mynaportal or tax return by the My Number card system (e-Tax) (*2).

If you have completed the registration procedure by filing a tax return, please be sure to visit your registration status through Mynaortal to confirm the registration result.

For details, please check Mynaportal.

For inquiries regarding the system, please contact the "My Number General Toll-Free Number" shown in "Public Money Receiving Account Registration System" above.

*1. Those having applied for a My Number Card by the end of December 2022 are eligible for this service.

*2. Even if you have applied for registration of a public money receiving account by filing a tax return using a method other than the My Number Card method (e-Tax), you will receive Mynapoints provided you confirm your registration status or re-register through Mynaportal by the end of February 2023. Mynapoints will be granted.

*3. It may take some time to register a public money receiving account on your tax return. If you are in a hurry, please register through Mynaportal.

(Note) The above information on the Mynapoint project (the granting of Mynapoints through registration of a public money receiving account) is based on the information available as of the end of September 2022. For the latest information on this project, please refer to the website of the Ministry of Internal Affairs and Communications, "Myna Point Project" (<https://mynumbercard.point.soumu.go.jp/>).