

2023 INCOME TAX AND SPECIAL INCOME TAX FOR RECONSTRUCTION GUIDE

The filing period of your taxable income in the period of the calendar year 2023, is open;

**From February 16 (Fri.)
through March 15 (Fri.), 2024**

- You are advised that you file your final return and complete the payment **before March 15 (Fri), 2024**, if you earn taxable income in the calendar year 2023, from January 1 to December 31.
- When you can receive a tax refund, the Tax Office accept your final return **before February 15 (Thu.), 2024**.

- NOTICE -

- ✓ 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. (see page 68)

【Example of identification documents】

e. g. 1 Individual Number Card (“My-Number Card”)

e. g. 2 Notification card of the Individual Number and Driver's license or Passport etc.



- A final return, appendix, statement, etc. are available for download from our website (<https://www.nta.go.jp>).
- This guide provides general information about income tax returns in Japan.
- 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.

CONTENTS

1 Introduction	3
1- 1 Flow of final return procedures.....	3
1- 2 What is the final return?.....	5
1- 3 Taxpayers and the scope of taxable income.....	5
1- 4 Types of Income & Taxation Methods.....	10
1- 5 Who needs to file?	11
1- 6 Who is eligible for a tax refund?.....	12
1- 7 Place for Tax Payment.....	13
2 How to Fill out Your Final Return	14
2- 1 Cautions for filling in the return form	14
2- 2 Form (Page 1 and 2)	14
2- 3 STEP 1 Name and address, etc.....	16
2- 4 STEP 2 Amount of earnings etc. / Amount of income, etc.....	18
2- 5 STEP 3 Deductions from income.....	26
2- 6 STEP 4 Calculating your tax.....	43
2- 7 STEP 5 Other items regarding the Page 1.....	49
2- 8 STEP 5 Notification of postponement of tax payment.....	50
2- 9 STEP 5 Where to receive your refund.....	50
2-10 STEP 5 Registration and use of public money receiving account.....	51
2-11 STEP 6 Items about inhabitant taxes and enterprise taxes regarding the Page 2.....	53
3 Information good to know about filing tax return & payment of tax ..	58
3- 1 Taxation methods for the interest income and the dividend income.....	58
3- 2 How to enter the retirement income etc.	60
3- 3 In Case of Suffering from Disaster.....	60
3- 4 In Case Tax Payment is Delayed.....	60
3- 5 In Case of Mistakes on a Tax Return.....	61
3- 6 Estimated income tax etc. prepayment and Application for reduction of estimated tax prepayment	61
3- 7 Obligation to file consumption tax return and necessary report.....	62
3- 8 Report of Assets and Liabilities / Report of Foreign Assets.....	63
3- 9 Special measures provided by international tax treaties etc.	63
3-10 Notice to those leaving Japan during 2024	64
3-11 Notification of Tax Agent for income tax / consumption tax.....	65
3-12 Notification	66
3-13 Notification from Local Governments.....	67
4 Documents to be attached or presented	68
5 Application (notification of change) for tax payment by transfer account	71
How to fill out the tax payment slip.....	72