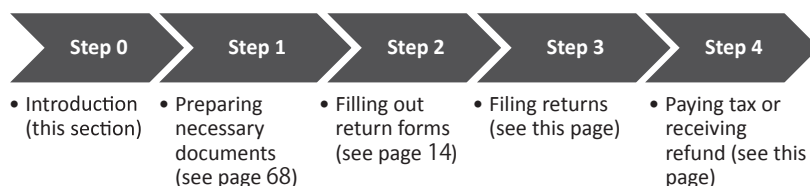


# 1 Introduction

## 1-1 Flow of final return procedures



### ✓ When to file?

The filing period of your taxable income in the period of the calendar year 2024, is open;  
**From February 17 (Mon.) through March 17 (Mon.), 2025**

- ✧ When you can receive a tax refund, the Tax Office accept your final return **before February 14 (Fri.), 2025.**
- ✧ 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.
  - \* Some Tax Offices are implementing the "centralization of internal administrative operations", in which internal administrative operations of multiple tax offices are consolidated and handled by a dedicated department (Submission Processing Center). When submitting the documents, etc. by mail to the eligible Tax Office, 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)

#### ◆ Affixing of a receipt date stamp on copies of tax returns, etc., from January 2025

As part of a review of procedures related to national taxes in the context of the digitization of tax administration, the date of receipt stamp has not been affixed to copies of tax returns, etc. since January 2025.

If you submit (send) a declaration form, etc. as a written document, please submit (send) only the forms for submission.

If necessary, please prepare and retain copies of your tax return forms, etc., as well as record and manage the submission date by writing it on the copies of the tax return forms, etc., by yourself.

For the time being from January 2025, the "leaflet" containing the date and Tax Office's name (or Service Center's name) will be provided those who request it.

See our website: "Q&A on the revision for the process of affixing the date stamp on the copy of the tax return form"

### ✓ How to pay?

There are various ways to pay taxes as follows. Please select a way and pay by yourself.

**The due date for payment for 2024 income tax etc. (for the third installment) is March 17(Mon.), 2025.**

Please note that there is no notice of tax payment such as sending tax payment slips, tax notices, etc. from the Tax Office after filing the return.

Details of each method are available on our website (<https://www.nta.go.jp/taxes/nozei/index.htm>).

- **Cashless payment**

- 1) Payment by transfer account**

- For new users

The deadline of application for transfer payment of income tax for the income tax return for the year 2024 (for the third installment) is March 17 (Mon.), 2025.

For use of tax transfer, you are required to submit an "Application for tax payment by transfer account" to the competent tax office(\*) or financial institution by the above-mentioned deadline.

You can submit the "Application for tax payment by transfer account" by either e-Tax system or in writing.

In case of submitting the form in writing, please fill in the required information on page 71 of this guide and submit it to the competent Tax Office(\*) or financial institution.

- \* If submitting by mail to the Tax Office subject to the centralization of internal administrative operations, please send it to the Submission Processing Center.

- For existing users

If changing the financial institution or account that you have designated for transfer payment, you are required to newly complete the procedures for transfer payment (change).

- \* For changing the competent Tax Office due to moving, etc., please see page 16

- Date of transfer

The date of automatic transfer for income tax returns for 2024 (for the third installation) is April 23 (Wed.), 2025.

To ensure that the debit is successful, please check your savings account balance, whether there are any other debits, etc. by the day before the transfer date.

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.

- 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 competent Tax Office(\*), taxpayers can pay immediately or on a specified date by direct debit from a savings account in their own name.

- \* If you are submitting by mail to the Tax office subject to centralization of internal affairs, please send it to the Service Center.

- 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" 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**

Payment via a smartphone application payment "National Tax dedicated smartphone payment site" is available.

- \* This is the procedure for the taxpayers with the tax payment 300,000 yen or less.

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

- **Other than cashless payment**

- 1) Payment at convenience stores by QR code**

You can create and print the information necessary for payment as the QR code by the creating system, etc. on our website, and you can pay taxes at convenience stores by using it.

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

- \* This is the procedure for the taxpayers with the tax payment 300,000 yen or less.

- 2) Payment by cash at a financial institution or the competent Tax Office**

Payment of taxes in cash with a tax payment slip at a financial institution or the competent Tax Office is possible.

If you don't have a tax payment slip, please use the ones available at Tax Offices or any financial institutions within the competent Tax Office jurisdiction. 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. (see page 50).

If it is impossible to receive the refund by bank transfer to your savings account, you can visit your nearest Japan Post Bank branch or Post Office to receive it.