

4 Documents to be attached or presented

The documents necessary to attach to the return or to present on filing the return are as follows.

If you attach documents, please attach these documents to a "mount for attachments"[添付書類台紙] or other ways and submit with the return forms.

(Note) When you submit final tax returns and amended tax returns, the withholding tax statement and other documents do not need to be presented or attached (for details, please see page 66). However, if you are planning on preparing a tax return at the Tax Office, please do not forget to bring the withholding tax statement and others with you.

- The individual number (My-Number) of the person filing the return indicated on the return will be verified at the Tax Office, so the following identification document must be presented or a copy attached.

	Identification documents to be attached or presented	
Those who have the Individual number card	The individual number card "My-Number card" * When attaching a copy of the individual number card, <u>a copy</u> of both the front and backside of the card is required.	
Those who do NOT have the Individual number card	(1) Documents to verify the Individual Number and (2) Documents to verify identification	
	(1) Documents to verify the individual number (Documents which verifies the individual number of the person filing)	One of the following documents <ul style="list-style-type: none"> • Notification card of the individual number (only in cases where the entries (address, name, etc.) have not been changed, or where change procedures have been taken properly.) • Either a copy of the resident register or certification of information recorded on resident register (limited to those with individual numbers)
	(2) Documents to verify identification (Documents which verifies that the individual number on the return is that of the person filing)	One of the following documents <ul style="list-style-type: none"> • Driver's license • Insurance certificate of the National Health Insurance Program (or Certificate of Qualification) • Passport • Physical disability certificate • Resident card

Attach or Present

Submit with the return by attaching a copy of identification documents to a mount for attachments or other ways and submit with the return forms

or
Present on submission of the return.

* Verification of Identification of spouse or dependent, or family business employee, is not required.

* If you submit the return form under a blue return, in certain cases, attachment or presentation of a copy of (1) Documents to verify the individual number can be omitted. However, it is necessary to present the documents to verify the individual number or attach a copy for those who submit a return for refunds (excluding the tax return due to the estimated tax prepayment) and the quasi final return filed by heir. For details, access our website.

* When you attach a copy of the certificate of the National Health Insurance Program, please black out the insurer number and insured person symbol/number on the copy to the extent that those cannot be restored.

- Depending on the content of the return, the following documents are needed to be attached or presented. The attached tables, calculation sheets, detailed statements and instructions can be downloaded from the National Tax Agency website.

	Items		Documents to be attached or presented	the way to attach or present
Earnings	Business (sales, etc.)	㊦	• Blue return filer : “Financial statement[青色申告決算書]” with a breakdown of amount of aggregate earnings and necessary expenditure. • White return filer : “Statement of profit and loss[収支内訳書]” with a breakdown of amount of aggregate earnings and necessary expenditure.	<div>Attach</div> Submit with the return forms.
	Business (agriculture)	㊧		
	Real estate	㊨		
	Miscellaneous income related to business	㊩	“Statement of profit and loss[収支内訳書]” with a breakdown of amount of aggregate earnings and necessary expenditure (only if the amount of "miscellaneous income" from the business for the previous two years exceeds 10 million yen).	
	Capital gains for aggregate taxation/short-term	㊪	Statement of taxable income “for capital gains subject to aggregate taxation[譲渡所得の内訳書【総合譲渡用】]”	
	Capital gains for aggregate taxation/long-term	㊫		

Deductions from income	Deduction for social insurance premiums	⑬	In the case of receiving the deduction for the social insurance premiums for the national pension insurance premiums and the contributions to the national pension fund), you must prepare a "social insurance premiums (national pension insurance premiums) deduction certificate," etc. ^{Note 1}	Attach or Present Submit with the return by attaching to the mount for attachments or other ways, or present on submission of the return.
	Deduction for small business mutual aid premiums	⑭	Certification of payment of premium ^{Note 1}	
	Deduction for life insurance premiums	⑮	Certification of payment (excluding those relating to the old life insurance premium and 9,000 yen or less per contract). ^{Note 1}	
	Deduction for earthquake insurance premiums	⑯	Certification of payment ^{Note 1}	
	Exemption for working students	⑰	Certification issued by the school or institute you attend if you are a student at any type of school or vocational institute, or are receiving professional training from a registered training institute. ^{Note 1}	
	Exemption for persons with disabilities (Special) Exemption for spouses Exemption for dependents	⑳ to ㉓	In the case of "relatives residing overseas"; "Documents Concerning Relatives" and "Documents Concerning Remittances" (in case of deduction for dependents, "380,000 yen remittance document" or "documents such as student visa" may be required depending on the category of dependents (see page 36)). ^{Note 2}	Attach or Present Submit with the return forms.
	Deduction for casualty losses	㉔	Receipts of the expenditure which was expended as a result of the casualty	
	Deduction for medical expenses	㉕	"Statement of deduction for medical expenses[医療費控除の明細書]" Notice of medical expenses (notice of medical payment) [医療費のお知らせ](original) ○ Limited to cases where a notice of medical expenses is attached, and a detailed statement is not completed. (When an insurer number and insured person symbol and number are printed, please black out those numbers to the extent that those cannot be restored.)	
			Various certificates (e.g., a certificate of using diapers[おむつ証明書]) ^{Note 3}	
			"Statement of deduction for medical expenses by the self-medication taxation system [セルフメディケーション税制の明細書]"	
	Special case for Deduction for medical expenses by the self-medication taxation system	㉕		Attach or Present Submit with the return by attaching to the mount for attachments or other ways, or present on submission of the return.
	Deduction for donations	㉖	<ul style="list-style-type: none"> receipt of donation issued by the donees ^{Note 4} In the case of specific corporations in public interest ,educational institutions, and the donation made to be a trust of specific corporations in public interest; certification or copy of certification providing that the donee or trust is eligible In the case of political donation; "Document for deductions (tax credit) for donations" stamped by the Election Administration Commission. ^{Note 5} 	
Calculation of tax	[] (classification)	㉗	Statement regarding the deduction you are applying	Attach Submit with the return forms.
	Special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.)	㉘	See "For those who receive the special credit for loans, etc. related to a dwelling[住宅借入金等特別控除を受けられる方へ]"	
	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.	㉙ ㉚ ㉛	See "For those who receive the special credit for contributions to political parties[政党等寄附金特別控除を受けられる方へ]" ⁴ "For those who receive the special credit for donation to certified NPOs, etc.[認定NPO法人等寄附金特別控除額を受けられる方へ]" "For those who receive the special credit for donation to public interest incorporated association, etc. [公益社団法人等寄附金特別控除を受けられる方へ]"	Attach Submit with the return by attaching to the mount for attachments or other ways,
	Special credit for anti-earthquake improvement made to an existing house	㉜	See "For those who receive the special tax credit for anti-earthquake improvement made to an existing house.[住宅耐震改修特別控除を受けられる方へ]"	
	Special tax credit for specified housing improvements	㉝	See "For those who receive the special tax credit for specified housing improvements.[住宅特定改修特別税額控除を受けられる方へ]"	Attach Submit with the return forms.
	Special tax credit for new building, etc. of a certified house	㉞	See "For those who receive the special tax credit for new building, etc. of a certified house.[認定住宅等新築特別税額控除を受けられる方へ]"	
	Credit for foreign taxes	㉟	"Statement of foreign tax credit[外国税額控除に関する明細書]" Documents to certify that foreign tax was charged	Attach Submit with the return forms.
Residents with a period in which they were non-permanent residents in 2024	Credit for the amount equivalent to foreign taxes adjusted upon distribution.	㊱	"Statement of credit for the amount equivalent to foreign taxes adjusted upon distribution" Various types of payment notice, etc.	
			"Confirmation of the Type of Resident Status etc.[居住形態等に関する確認書]"	

◆ If you have used appendix or calculation form mentioned in this guide, you are requested to submit with your return such appendix or calculation form in addition to the documents above.

(Note)

1 If such documents are submitted or presented to payers who are obliged to withhold income tax for withholding at the source of salaries (public pensions) or the year-end adjustment, it is not necessary to attach such documents to the final tax return or to present them.

2 Exemption for dependents, etc. for relatives residing overseas

If you wish to apply for an exemption for dependents (see page 36), a (special) exemption for spouses (see page 34), or an exemption for persons with disabilities (see page 33) with regard to relatives that reside outside of Japan (referred to as "relatives residing overseas"), must now attach a set of "**Documents Concerning Relatives**" and "**Documents Concerning Remittances**" to the final tax return forms, or present the documents when filing the final tax return forms.

Furthermore, in case the set of "Documents Concerning Relatives" or "Documents Concerning Remittances" is prepared in a foreign language, a Japanese translation must be attached.

In cases where such documents are submitted or presented to payers who are obliged to withhold income tax for withholding at the source of salaries (public pensions) or the year-end adjustment, it is not necessary to attach such documents to the final tax return forms or to present them.

*1: "**Documents Concerning Relatives**" see any of the documents listed in (1) and (2) below that proves that the relatives residing overseas concerned are your relatives.

- (1) A copy of the supplementary family register or any other document issued by the Japanese government or a local government as well as a copy of the relatives residing overseas' passport.
- (2) A document issued by a foreign government or a foreign local government (limited to the documents showing the name, date of birth and address or domicile of the relatives residing overseas)

*2: "**Documents Concerning Remittances**" refers to documents described in (1) or (2) below which verify that you remitted payments as necessary to relatives residing overseas during the year for their living or education expenses.

- (1) Document issued by a financial institution that prove payments you made to relatives residing overseas through exchange transactions of the financial institution or a copy of such documents
- (2) Document issued by a credit card company that prove that relatives residing overseas have used a card issued by the credit card company for purchasing products, etc. and thereby have received from you the amount equivalent to the amount spent with the credit card or a copy of such document
- (3) Documents or copies issued by an electronic payment service provider (including certain banks that issue electronic payment methods or money transfer service providers) clearly showing that you have made a payment to a relative living abroad via an electronic payment method transfer conducted by such electronic payment service provider.

*3: "**380,000 yen remittance document**" refers to a document that clearly shows that the total amount of payment from you to each person who is your relative residing abroad to cover living expenses or educational expenses for the year is 380,000 yen or more.

*4: "**Student visa document**" refers to a document, such as (1) or (2) below issued by a foreign government or foreign local public entity which certifies that the foreign resident relative no longer has a domicile or residence in Japan as a result of staying in the foreign country with a status equivalent to the status of residence of a student in the foreign country.

- (1) A copy of a document similar to a visa for a foreign country
- (2) A copy of a document equivalent to a residence card in a foreign country

3. If ① date of issue, ② name of the certificate, and ③ name of the certifying party (e.g. the name of the medical institution) are written in the appropriate column of the detailed statement or in its margin, you can omit attaching or presenting the original certificate.

4. For hometown tax payments, instead of a "Receipt of Donation," you may attach a "Certificate Regarding Deduction of Donation" issued by a specified business operator (please refer to the National Tax Agency's website for applicable businesses) which indicates the total amount of donations made through the year.

5. In cases when the Documents for Deductions/Tax Credits for Donations are unavailable by the filing deadline for the final return, in place of such documents, a copy of receipts for such contributions should be attached when filing the return. Subsequent to that, the actual documents should be promptly submitted to the Tax Office when they become available at a later date.