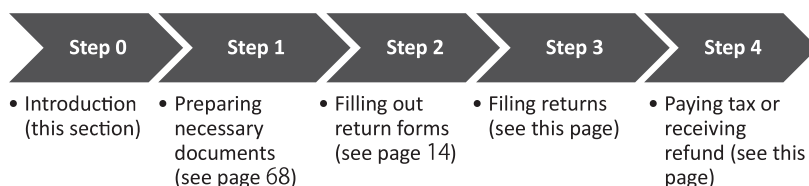


1 Introduction

1-1 Flow of final return procedures



✓ When to file?

The filing period of your taxable income in the period of the calendar year 2025, is open;
From February 16 (Mon.) through March 16 (Mon.), 2026

- ✧ When you can receive a tax refund, the Tax Office accept your final return **before February 13 (Fri.), 2026.**
- ✧ 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" (provides information on the details of the current review and how to verify the submission of tax returns and other documents) containing the date on which the tax returns and other documents were received or 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 2025 income tax etc. (for the third installment) is March 16 (Mon.), 2026. 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

This is a payment system if the tax amount is automatically debited from a bank account registered in advance on a transfer date specified by the National Tax Agency.

• For new users

The deadline of application for transfer payment of income tax for the income tax return for the year 2025 (for the third installment) is March 16 (Mon.), 2026.

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 2025 (for the third installation) is April 23 (Thu.), 2026.

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)

This is how to make a tax payment using e-Tax by direct debit from a savings account that you have registered in advance. When you pay via direct payment, you are required to submit an "Application Form for Direct Payment" either online (e-Tax) or in writing only once prior.

*Payment is not complete just by submitting the "Application Form for Direct Payment." When direct payment becomes available at a later date, the "Direct payment registration completion notice" will be stored in your e-Tax message box. If you wish to make a tax payment, you will need to go through the payment procedure again after the message is stored.

3) Payment by internet banking, etc.

This is how to make a tax payment via Internet banking account or ATM by registering or entering payment information.

4) Payment using a credit card

This is how to make a tax payment by a credit card via the dedicated website "National tax credit card payment website".

* When making a tax payment, a separate settlement fee based on the amount of tax due will be charged (settlement fees do not generate revenue for the government).

* A payable amount must be 10,000,000 yen or less be equal to or less than the available credit limit of your credit card.

5) Payment using the smartphone application

This is how to make a tax payment using a smartphone application payment, such as "XX Pay" via the dedicated website "National Tax dedicated smartphone payment site" after submitting your tax return data through e-Tax.

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

• **Other than cashless payment**

1) Payment at convenience stores by QR code

This method involves creating the QR code with your payment information yourself from our website and paying taxes by cash at convenience stores.

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

* This is the procedure for taxpayers with 300,000 yen or less.

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

This is how to make a tax payment by cash or cheque a financial institution or the Tax Office.

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.