

## 1-5 Who needs to file?

Please check contents of the following table against your resident status for 2025 to determine whether you are required to file a final return if your status should fall under any of the descriptions below (excluding those who are eligible for a tax refund provided a final return is filed).

Resident	<b>1. Persons with the Employment Income</b> *For most people, the income tax etc. is settled by the “year-end adjustment” of employers, so the final return is unnecessary. If you file a final return, it is required to include salary income that received year-end adjustment in the return.
	➤ You are required to file a final return if; (1) Your total amount of the earnings of salary etc. exceeds 20,000,000 yen. (2) Your total amount of income (except for the employment income and the retirement income) exceeds 200,000 yen when the salary etc. is received from one source only and all of the salary etc. is subject to the Japanese withholding. (3) The sum of your total amount of income (except for the employment income and the retirement income) and the total amount of earnings from the salary etc. not subject to the year-end adjustment exceeds 200,000 yen when the salary etc. is received from two or more sources and all of the salary etc. is subject to the Japanese withholding. *However, you need not file a final return if the remaining amount after subtracting the total amount of deductions for income (except for deductions for casualty losses, medical expenses and donations and basic exemption) from your total amount of earnings from salary etc. is 1,500,000 yen or less as well as your total amount of income (except for the employment income and the retirement income) is 200,000 yen or less when all of the salary etc. is subject to the Japanese withholding.
	(4) You are employee of foreign diplomatic establishment located in Japan or a domestic worker and the salary etc. is not subject to the Japanese withholding when receiving payment of salary etc. (5) You receive salaries, etc. abroad. (6) You are a director of a family company or a relative of the director, and receive payments such as interest on loans, rent for a store, office and factory, and charges for the use of machines and tools besides salary etc. from the company concerned. (7) The withholding of income tax etc. from your employment income was postponed or you received a tax refund, under the provisions of the “Law Relating to Exemptions, Deductions and Deferment of Tax Collection for Disaster Victims.” ✧ Even when you fall under any of the above, you are not required to file a final return if the amount of tax calculated based on your total amount of income after subtracting all of your deductions including the basic exemption is the sum or less of your credit for dividends and special credit for loans etc. related to a dwelling (specific additions or improvements, etc.), applied in your year-end adjustment.
	<b>2. Persons with only Miscellaneous Income related to Public Pensions etc.</b> ➤ You are required to file a final return if a balance remains after subtracting all of your income deductions from your amount of miscellaneous income related to public pensions. ✧ You are not required to file a final tax return if your amount of earnings from public pensions etc. is 4,000,000 yen or less and all of the public pensions etc. are subject to the Japanese withholding (see page 12).
	<b>3. Persons with the Retirement income</b> ➤ You are required to file a final return if you receive retirement allowances etc. that is not subject to the Japanese withholding such as retirement allowances from a foreign company. ✧ If you submit an "Application Concerning Receipt of Retirement Income [退職所得の受給に関する申告書]" to the payer of retirement allowances, the taxation of income tax related to the retirement income is generally completed through withholding by the payer in Japan upon payment of the retirement allowances, and no tax return is required to be filed. However, if an individual with retirement income is to submit a final return, the retirement income must be included in the return. *If you earn income other than retirement income, please see 1 or 4. ✧ Please see page 60 for details on how to enter retirement income.
Non-Resident	<b>4. Persons other than the above</b> ➤ You are required to file a final return if: The amount of tax calculated based on your total amount of various income after subtracting total amount of your basic exemption and other income deduction is greater than the total amount of your credit for dividends.
	➤ You are required to file a final return if: You have income subject to the aggregate taxation (see page 10). ✧ You are not required to file a final return if the amount of tax calculated based on your total amount of income after subtracting the basic exemption, the deduction for casualty losses and the deduction for donations is less than your credit for dividends.