

# Don't forget final tax returns!

This leaflet is based on information from the National Tax Agency website.

## FILING PERIOD FOR THE 2023 TAX YEAR

# FEB 16, 2024 (FRI) - MAR 15, 2024 (FRI)

\*If you miss the tax filing deadline, please be sure to file as soon as possible. In addition to any taxes owed after filing, an additional non-filing tax will be imposed. Those who are not required to file a tax return, but wish to file to receive a refund can file for up to 5 years from January 1 of the next year. Therefore, if you have not yet filed a tax return for the 2019 tax year, you have until December 31, 2024 to do so.



## What is a final tax return?

The income tax return is a process where a taxpayer calculates ① the amount of income earned during a year from January 1 to December 31, and ② the corresponding amount of income tax, and adjusts the excess or deficiency if there is tax withheld at source or estimated tax prepayment.

## Who is required to file a final tax return?

In principle, the following people need to file a final tax return.

### ① Persons with employment income

\*For most people, income tax is settled by the “year-end adjustment” which is handled by employers, so they do not need to file a final return.

### ② Persons with only miscellaneous income related to public pensions, etc.

### ③ Persons with retirement income

\*Please note that persons other than the above ① through ③ may be required to file a final tax return.

**NOTE:** You may not have to file a tax return in certain cases, for example, if the sum of salaries or wages for a year is 20 million yen or less, all your salaries or wages are paid from a single payer, they are all subject to withholding at source and the total income for the year (excluding employment income and retirement income) is 200,000 yen or less.



## PREPARE AND SUBMIT TAX RETURN

You can access the National Tax Agency's [Final Tax Return Preparation Corner](#) and create your final tax return on your computer or smartphone. The following options are available for submission:

- ① **Submit using e-Tax** (My Number card or an ID/password issued by the tax office required.)
- ② **Print and send by mail (or submit in person)**



### ① You can create a final tax return at home! Tax Return Filing Manual (2023)

Language: English, Chinese (Simplified / Traditional), Vietnamese, Nepalese, Portuguese  
<https://www.nta.go.jp/taxes/shiraberu/shinkoku/tebiki/2023/foreigner/index.htm>

### ② 2023 Income Tax (and Special Income Tax for Reconstruction) Guide

Language: English  
<https://www.nta.go.jp/english/taxes/individual/index.htm>

### ③ For those applying for an Exemption for Non-resident dependents

Language: Japanese, English, Chinese, Vietnamese, Tagalog, Spanish, Portuguese  
<https://www.nta.go.jp/publication/pamph/gensen/gaikokugo/02.htm>

