Don't forget final tax returns!

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

FILING PERIOD FOR THE 2025 (REIWA 7) TAX YEAR

FEB 16, 2026 (MON) - MAR 16, 2026 (MON)

*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 2021 (Reiwa 3) tax year, you have until December 31, 2026 (Reiwa 8) 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.

*Please note that persons other than the below ① through ③ may also be required 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 such as public pensions, etc.**

③ **Persons with retirement income**



NOTE: You may not be required to file a tax return in cases where the total salary or wage income for the year is 20 million yen or less, all your salaries or wages are paid from a single source, all wages are subject to withholding at source, and the total for income other than employment income and retirement income is 200,000 yen or less.

PREPARE AND SUBMIT A 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)**

FOR REFERENCE

① **You can create a final tax return at home! Tax Return Filing Manual (2025)**

Language: English, Chinese (Simplified / Traditional), Vietnamese, Nepalese, Portuguese
https://www.nta.go.jp/taxes/shiraberu/shinkoku/tebiki/2025/foreigner/index.htm

② **2025 Income Tax** (and Special Income Tax for Reconstruction) **Guide**

Language: English
https://www.nta.go.jp/english/taxes/individual/incometax_2025.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

www.hiecc.or.jp/soudan support@hiecc.or.jp TEL: 011-200-9595 FAX: 011-221-7845