



2 National tax

(2) Filing income tax returns

● What is filing income tax returns?

People such as independent business proprietors, farmers and freelancers must calculate their fixed income for the income earned over the one-year period from 1 January to 31 December of the preceding year, calculate the amount of tax to be levied on this sum and file their income tax returns. However, this is not necessary for the majority of salary income earners.

However, salary income earners too will have to file income tax returns in the following cases.

- In cases where the person's yearly income from his or her salary is more than 20 million yen
- In cases where the person's salary is paid at more than two places

A copy of the income tax returns can in some cases be necessary when extending or changing status of residence, so you should keep hold of a copy.

* In the event that you have a dependent in your own country, you can receive a deduction for dependents.

Therefore, even if you are a salary income earner but are not receiving a deduction for dependents, you should file your income tax returns and then receive a tax refund.

Reference: Hamamatsu City "Canal Hamamatsu" URL:

<http://www.city.hamamatsu.shizuoka.jp/hamaj/08tax/index.html> (Japanese)

<http://www.city.hamamatsu.shizuoka.jp/hamaEng/08tax/index.html>

● Necessary documents for income tax returns

Necessary documents	Place to submit	From when/until when	Fee
1 Income tax returns form (available at your tax office) 2 Item proving your income over the preceding year (certificate of income and withholding tax, or proof of payment form) 3 Alien registration card 4 Items necessary to receive a deduction for dependents (birth certificate of dependent in your own country, proof of remittance of money etc.) 5 Items necessary for insurance premium deduction (Proof of insurance deduction) 6 Personal seal or signature etc.	Tax office	From 16 February to 15 March of the year in question	Free

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L Tax

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Sample 平成 年分の所得税の確定申告書 A FA0012

第一表 (平成十八年分以降適用)

住所 (又は居所)	フリガナ	氏名	性別 男 女	生年月日	電話番号 自宅・勤務先・携帯
平成 年 1月1日 の住所					
(単位は円)					
収入金額等	給与 ⑦	課税される所得金額 (⑤-⑥)	⑧	000	
	公的年金等 ①	上の⑧に対する税額 ⑨			
	雑 ②	配当控除 ⑩			
	その他 ③	住宅借入金等 特別控除 ⑪			
所得金額	配当 ④	政党等寄付金特別控除 ⑫			
	一時 ⑤	住宅耐震改修 特別控除 ⑬			
	合計 (①+②+③+④)	差引所得税額 (⑨-⑩-⑪-⑫-⑬)	⑭		
		災害減免額 外国税額控除 ⑮			
所得から差し引かれる金額	社会保険料控除 ⑥	再差引所得税額 (⑭-⑮)	⑯		
	小規模企業共済等預金控除 ⑦	定率減税額 ⑰			
	生命保険料控除 ⑧	源泉徴収税額 ⑱			
	損害保険料控除 ⑨	申告納税額 納める税金 (⑱-⑲-⑳)	㉑	00	
	寡婦・寡夫控除 ⑩	配偶者の合計所得金額 ㉒			
	勤労学生・障害者控除 ⑪	雑所得・一時所得の 源泉徴収税額の合計額 ㉓			
	配偶者控除 ⑫	未納付の源泉徴収税額 ㉔			
	配偶者特別控除 ⑬	申告期限までに 納付する金額 ㉕		00	
	扶養控除 ⑭	延納届出額 ㉖		000	
	基礎控除 ⑮				
⑯から㉕までの計 ⑰					
雑損控除 ⑱					
医療費控除 ㉑					
寄付金控除 ㉒					
合計 (⑰+⑱+㉑+㉒)					
源泉徴収される所得金額	銀行 口座 振込	銀行 口座 振込	本店・支店 本所・支所		
納付される金額	郵便局	預金 種類	普通 活期 定期 貯蓄		
納付の所	口座番号 記号番号				
区分	A B C D E F G H I J K				
異動					
管理					
権					
納管					
事務					
住民					
核算					

Source: National Tax Agency

