

Don't forget final tax returns!

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

FILING PERIOD FOR THE 2024 (REIWA 6) TAX YEAR

FEB 17, 2025 (MON) - MAR 17, 2025 (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 2020 (Reiwa 2) tax year, you have until December 31, 2025 (Reiwa 7) 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 payment.

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 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.

Caution

In cases where there is a withholding tax amount on employment income and the **fixed tax reduction amount has not been deducted** from the withholding tax amount, you do not need to file a tax return. However, you can calculate the fixed tax reduction amount when filing a tax return and **apply for a refund**. If you are unsure whether the fixed tax reduction amount has been deducted, please check with your employer.

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)**



REFERENCES

① You can create a final tax return at home! Tax Return Filing Manual (2024)

Language: English, Chinese (Simplified / Traditional), Vietnamese, Nepalese, Portuguese
<https://www.nta.go.jp/taxes/shiraberu/shinkoku/tebiki/2024/foreigner/index.htm>

② 2024 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>

