



Multicultural Cooperation Division, Oizumi Town Hall

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January 10th,
2021

Consultation for a Final Income Tax Return [所得税の確定申告 & 町民税・県民税の申告]

A final income tax return for CY2020 (January 1st, 2020 - December 31st, 2020) begins on February 16th (Tue.). If you need to file your final income tax return, please complete it at Tatebayashi Tax Office or Oizumi Town Hall.

<<at Oizumi Town Hall>>

Period: February 16th, 2021(Tue.) - March 15th, 2021(Mon.)

except Saturdays, Sundays, and National Holidays

Reception Time: 8:30 - 16:00 (Consultation starts from 9:00.)

Main entrance will open at 8:00.

Location: Dai-Kaigishitsu(Large Meeting Room) on the 3rd floor in Oizumi Town Hall

[Address: 55-1 Hinode, Oizumi-machi]

Who needs to file a final return? [申告が必要な人の例]

You are required to file a final return if;

- You changed your job in the middle of the year, and you received the "year-end adjustment" excluding incomes of previous employers.
- You received a refund exceeding its accumulated fund at maturity of a life insurance, or etc.
- You have a real estate income such as leasing of a house.
- You want to obtain exemptions such as medical expenses deduction or casualty losses deduction that you can't include in the year-end adjustment.

■ Note[注意事項] :

- Only a licensed accountant or a family member who lives in the same address can file a final return as your representative in principle if you can't file your final return in person.
(The representative needs to bring his/her identification document such as a residence card (Zairyu-Card).)
- A number ticket is passed when you fill in a reception slip.
When it is your turn to be called, please enter the declaration venue.
The consultation service for your final return is held individually.
- Re-entry on the same day should be until 16:00. If your re-entry is after 16:00, please understand that your consultation will be held on the following day or after.

Things to bring for a final return [申告に必要なもの]

- ◆ A seal (Stamp / Hanko)
- ◆ A document to check your individual number such as "My-Number Card", "Tsuchi Card" that there is no change of recorded items on or after May 25th, 2020.
- ◆ Your identification document such as a residence card (Zairyu Card), a driver's license card, or etc.
If you have your "My-Number Card", you can use it as your identification document.
- ◆ Materials to prove your income and/or necessary expenses such as a withholding tax slip, an income breakdown statement, or etc.
- ◆ Certificates or receipts for various deductions
- ◆ The notice about the individual resident tax (Post Card from the town office)
- ◆ The notice about a final return (sent from the Tax Office. An estimated tax payment amount is described.)
- ◆ The bankbook under your name to check the bank account number if you claim the tax refund.

For details, please inquire of the Taxation Division in the Town Hall at 0276-63-3111 (ext.574).

Who does not need to file a final return ? [確定申告をする必要のない人]

You are not required to file a final return if;

- Your total amount of income from public pensions or etc. is 4,000,000 yen or less and also your income amount other than public pensions is 200,000 yen or less.
- You received a retirement income. (except if you received an income which excluded from withholding income tax such as a retirement income from a foreign company.)

Final Return for Individual Resident Tax [町民税・県民税の申告]

Even if you do not need to file a final income tax return, you are required to file a final return for the individual resident tax if you have any income in CY2020. Those who have incomes from business, agriculture, real estate, or etc. are also required to file a tax return for the individual resident tax, even if a profit is in red. Those who do not have any incomes are also required to file a final return for issuing a certificate of income and/or deciding a national health insurance premium, childcare charge, or etc.

Measures to prevent the spread of COVID-19 [新型コロナウイルス感染拡大防止対策]

~ Measures for avoiding three C's (Closed Spaces, Crowded Place, Close-contact Setting) ~

The declaration venue in Oizumi Town Hall is very crowded every year, and you may need to wait for a long time. So measures for avoiding three C's will be conducted.

<Preventing Closed Space>

The declaration venue will be ventilated frequently.

<Preventing Crowded Place>

Please come to the declaration venue with small number of people. (Only you is desirable.)

And, please refrain from waiting in the venue. In addition, you will be asked to submit your final return by the e-Tax or by postal mail.

<Preventing Close-contact Setting>

If you have business income (Sales, Agriculture, etc.) or real estate income, please prepare an income breakdown statement in advance. If you wish to receive the medical expenses deduction, please prepare a "detailed statement of medical expenses" or a "detailed statement of the self-medication taxation system" in advance.

<Infection Prevention Measures>

Please cooperate on wearing a face mask, measuring your temperature, disinfecting your hand fingers, and filling in the reception slip. Please note that your consultation may be declined, if you refuse to fill in the reception slip, or if your temperature is 37.5°C or higher.

The declaration venue will be disinfected frequently and appropriately.

Consultation Meeting for Tax Refund ("Kanpu-Shinkoku-Soudankai") [還付申告相談会]

Those who couldn't receive the year-end adjustment and those who wish to receive the medical expenses deduction, special credit for loans, etc. related to a dwelling, or etc. can utilize the consultation meeting of tax refund ("Kanpu-Shinkoku-Soudankai") which will be held before February 16th.

- Period: February 5th (Fri.) - February 10th (Wed.) except Saturday and Sunday.
- Reception Time: 8:30 - 11:00 & 13:00 - 15:30 (Consultation Time : 9:00 - 12:00 & 13:30 - 16:00)
- Location: Dai-Kaigishitsu (Large Meeting Room) on the 3rd floor in Oizumi Town Hall

※ **Free consultation by Tax Accountant Association is cancelled this year due to COVID-19.**

Filing a Final Tax Return by PC or Smartphone [パソコン・スマホで簡単！確定申告書等相談コーナー]

- You can create your final income tax return form easily for 24 hours at "Create Your Income Tax Return (Kakutei Shinkoku Sakusei Corner)" on the web-site of National Tax Agency (<https://www.nta.go.jp>).
- In addition, you can file your final return at your home or etc. by "e-Tax" with a smartphone or a PC. You can check how to use "e-Tax" by YouTube, and consultation by chat or phone call is also available.

Filing a Final Tax Return at Tatebayashi Tax Office [館林税務署での申告]

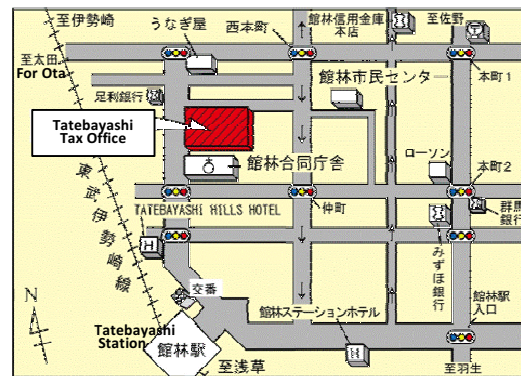
You can file your final tax return at Tatebayashi Tax Office.

You are required to file a final return at Tatebayashi Tax Office if;

- You file a blue form.
- You started a business in CY2020.
- You have a special dividend income such as dividend from foreign stocks.
- You have an income by using cryptocurrency such as Bitcoin.
- You transferred real estate such as land or a house.
- You report a stock transfer or a futures trading.
- You have a forest income.
- You report a consumption tax.
- You report a donation tax.

[Tatebayashi Tax Office]

- Address: 11-12 Nakamachi Tatebayashi-city
- Declaration Venue: Meeting Room on the 3rd floor in the Tatebayashi Tax Office
- Phone Number: 0276-72-4373 (Automatic Voice)
- Reception Time: 8:30 - 16:00
- Consultation Time: 9:00 -
- Note: Saturdays, Sundays, and National Holidays are closed.



As of December, 2020

<< Requirements from Tatebayashi Tax Office >>

- Please come to the tax office by yourself if possible.
- You need to have an admission ticket if you wish to file a final return at Tatebayashi Tax Office. Although the ticket will be distributed at the meeting room on that day, you can also get the ticket on the LINE app. in advance. Please visit the web-site of National Tax Agency for details.
- Please note that your admission is declined, if you refuse to measure your temperature, or if your temperature is 37.5°C or higher.
- Please wear a face mask in the venue and disinfecting your hand fingers at the entrance or etc.
- In order to shorten your stay in the venue, please prepare an income breakdown statement, detailed statement of medical expenses, and/or etc. at your home in advance.
- Please bring a calculator and something to write with.

Filing a Final Tax Return at Aeon Mall Ota [イオンモール太田での申告]

You can consult about your final tax return at Aeon Mall Ota as well.

- Address: 81 Ishihara-cho Ota-city
- Declaration Venue: Aeon Hall on the 2nd floor in Aeon Mall Ota
- Consultation Time: 9:30 - 15:00
- Note:
 - Saturdays, Sundays, and National Holidays are closed.
 - If you have real estate incomes or if you need to report donation tax, you have to come to Tatebayashi Tax Office.
 - Consultation for tax refund at Aeon Mall Ota will start from February 1st, 2021.
 - You need to have an admission ticket as well.

For details, inquire of Tatebayashi Tax Office at 0276-72-4373.



Important Notice [重要事項]

If you don't file your final return during this period even though you are required, please note that following problems may happen to you.

- You may be demanded of paying an additional tax on failure to file a return and/or paying a delinquent tax.
- Income certificates and/or tax payment certificates which are required for renewal of your visa or for other procedures such as public housing application will not be able to be issued.

<<Revision Point 1: Review of Individual Income Tax>>

To support "Work Style Reforms", the system of employment income exemption and public pension deductions were revised as well as the income tax, and a part of them was transferred to the basic deduction.

[Basic Deduction]

Taxpayer's Total Amount of Income	Amount of Deduction
¥24,000,000 or less	¥480,000
more than ¥24,000,000 to ¥24,500,000	¥320,000
more than ¥24,500,000 to ¥25,000,000	¥160,000
more than ¥25,000,000	¥0

[Employment Income Exemption]

Employment Income (Payment Amount in the withholdings tax slip of Employment Income)	Amount of Employment Income Exemption
¥1,625,000 or less	¥550,000
more than ¥1,625,000 to ¥1,800,000	Income Amount x 40% - ¥100,000
more than ¥1,800,000 to ¥3,600,000	Income Amount x 30% + ¥80,000
more than ¥3,600,000 to ¥6,600,000	Income Amount x 20% + ¥440,000
more than ¥6,600,000 to ¥8,500,000	Income Amount x 10% + ¥1,100,000
more than ¥8,500,000	¥1,950,000 (upper limit)

<<Revision Point 2: Review of Taxation System for Unmarried Single Parents>>

To realize the equitable taxation system for all of single parent, "unfairness by marital status" and "unfairness between single parent of male and single parent of female" were cancelled at the same time.

[Female's Tax Payer]

M: million

Marital Status			Bereavement		Divorce		Unmarried
Total Amount of Income			¥5M or less	more than ¥5M	¥5M or less	more than ¥5M	¥5M or less
Dependents	Yes	Child	¥350,000	-	¥350,000	-	¥350,000
		Not child	¥270,000	-	¥270,000	-	-
	No		¥270,000	-	-	-	-

[Male's Tax Payer]

M: million

Marital Status			Bereavement		Divorce		Unmarried
Total Amount of Income			¥5M or less	more than ¥5M	¥5M or less	more than ¥5M	¥5M or less
Dependents	Yes	Child	¥350,000	-	¥350,000	-	¥350,000
		Not child	-	-	-	-	-
	No		-	-	-	-	-

Deduction for Dependents who live abroad will be revised. [国外在住扶養親族に係る扶養控除]

By revision of taxation system, deduction for dependents who live abroad will be revised. This revision will be applied to income tax from year 2023 and to individual resident tax from year 2024.

- Persons of 30 years or older expatriation younger than 70 years old who meet one of the following conditions are eligible for dependent deduction.
 - Students studying abroad
 - Persons with disabilities
 - Persons who receive ¥380,000 or more remittance
- Persons who wish to receive deduction with the condition mentioned above ① are required to submit an evidence to show that the eligible person meets the condition mentioned above ① such as like the residence card in Japan and an document to show kinship.
- Persons who wish to receive deduction with the condition mentioned above ③ are required to submit an evidence to show that the eligible person meets the condition mentioned above ③ such as a document related to ¥380,000 or more remittance.