

Multicultural Cooperation Division, Oizumi Town Hall

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January 10th,
2024

Income Tax Return & Town/Prefectural Inhabitant Tax Return

[所得税の確定申告 & 町民税・県民税の申告]

The Income Tax Return and Town/Prefectural Inhabitant Tax Return
for year 2023 (January 1st, 2023 - December 31st, 2023)will begin on **February 16th (Fri.), 2024.**You can file your income tax return at Tatebayashi Tax Office,
Oizumi Town Hall, and Aeon Mall Ota.

The town will hold a tax return consultation session as follows.

<<Tax Return Consultation Session at Oizumi Town Hall>>

Period: February 16th (Fri.) - March 15th (Fri.), 2024

except Saturdays, Sundays, and National Holidays

Consultation Time: 9:00 - 12:00, 13:00 - 16:00

(Reception Time: 8:30 - 15:30)

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

[Address: 55-1 Hinode, Oizumi]

Note: If you need to file an income tax return, please make sure to do so during this period. If you do not, you will not be able to receive the certificate required for **visa renewal**, etc.**Precautions at the Venue**

[相談会場での注意事項]

The declaration venue in Oizumi Town Hall is very crowded every year, so please cooperate in the following points.

- Please try to come alone or in a small group, and refrain from waiting in the venue.
- Please try to prepare your documents in advance.
- The first few days of the period are expected to be particularly crowded, so please submit your tax return by e-Tax or by mail.
- For the protection of personal information, the main entrance will be opened from 8:00 a.m.

Income Tax Return [所得税の確定申告]**Those who need to file an income tax return ?** [確定申告が必要な人の例]

You need to file an income tax return if;

- ✓ You are running a business or have real estate income.
- ✓ You are a salaried employee and your total amount of the earnings of salary, etc. exceeds ¥20,000,000 in 2023.
- ✓ Your total amount of income except for the employment income and the retirement income exceeds ¥200,000.
- ✓ You changed your job in the middle of the year, and you received a year-end adjustment that excludes the income from your previous job.
- ✓ You received a refund exceeding its accumulated fund at maturity of a life insurance, etc.

Those who do not need to file an income tax return ? [確定申告をする必要のない人]

You are not required to file an income tax return if;

- Your total amount of income from public pensions, etc. is ¥4,000,000 or less and also your income other than public pensions is ¥200,000 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.)

Those who are entitled to a tax refund if they file an income tax return?

[確定申告をすれば所得税が戻る人の例]

Even if you are not required to file a tax return, you can file a tax return to receive a refund if you have overpaid income tax due to withholding or prepayment of estimated tax.

- Those who have income from withheld dividends, manuscript fees, etc., and whose annual income is below a certain amount.
- Those who have employment income or retirement income and can claim for medical expenses (*Iryohi Kojo*), loans, etc. related to a dwelling (*Jyutaku Kari-irekin tou Tokubetsu Kojo*), casualty losses (*Zasson Kojo*), etc. Please note that, even if you are a salaried employee who is not required to file a tax return because the total amount of your various incomes other than employment income and retirement income is less than ¥200,000, you must also file a tax return for various incomes when you file a tax return to receive a refund.

Town/Prefectural Inhabitant Tax Return [町民税・県民税の申告]

Regardless of you have income in 2023 or not, you must file at your address as of January 1st, 2024.

Those who are required to file an inhabitant tax return? [申告が必要な人の例]

Even if you do not need to file an income tax return, if you have income in 2023, or if you have deficit income from business, agriculture, real estate, etc., you need to file a town/prefectural inhabitant tax return.

Even if you do not have any income, you still need to file a town/prefectural inhabitant tax return in order to issue an income certificate and calculate your National Health Insurance tax and childcare premiums.

Those who do not need to file an inhabitant tax return? [申告をする必要のない人の例]

You are not required to file a town/prefectural inhabitant tax return if;

- You are receiving livelihood assistance under the provisions of the Public Assistance Law.
- You have only employment income and your employer submitted a "Salary Payment Report" to the Town Hall.
- You have only public pension income and the payer of the public pension, such as the Japan Pension Service, a mutual aid association, or etc., has submitted a "Public Pension Payment Report" to the Town Hall. (However, if you change the details of your deductions for dependents, spouse, etc., you will need to file an inhabitant tax return.

✓ Things to Bring [持ってきていただくもの]

- ◆ *Zairyu Card* (Residence Card)
- ◆ Documents for confirming your individual number such as "My-Number Card". (You will also be asked to fill in the individual numbers of your dependents.)
- ◆ Withholding Certificate "[源泉徴収票 (*Gensen Choshu Hyo*)]"
If you are a salaried employee, you are required to submit the withholding certificate issued by your employer along with your tax return. If you receive salaries from more than one place, you will need all the withholding certificates.
- ◆ A bankbook in your name
If you are filing for an income tax refund, you must have a bankbook in your own name (a bankbook that matches the name and address on your *Zairyu Card* (Residence card)).
- ◆ Various statements, receipts, and certificates if you would like to receive deductions for medical expenses, social insurance premiums, etc.
- ◆ Dependent's *Zairyu Card* (Residence Card) or health insurance card (if you have a domestic relative as a dependent.)
- ◆ Birth Certificate, Marriage Certificate (Japanese translation is required.)
- ◆ Proof of Remittance (if you are supporting a relative outside of Japan. Japanese translation is required.)
※ If you have more than one dependent, you will need a remittance certificate for each of them.



Important Notice [重要事項]

- If you fail to file your tax return even if you are required,
- You may be required to pay additional undeclared tax or delinquent tax.
 - You will not be able to receive a certificate of income (*Shotoku Shomeisho*) or a certificate of tax payment (*Nozei Shomeisho*) which are required for visa renewal, applications for public housing, or other procedures.

■ Deduction for Social Insurance Premiums (*Shakai Hoken-ryo Kojo*)

If you pay premiums, etc. for social insurance for yourself, your spouse, or relatives living in the same household as you, or if premiums, etc. are withdrawn from your salary or public pension, etc., you are eligible for this deduction.

The amount that can be deducted is the full amount that you paid or that was withdrawn from your salary, or public pension, etc. in the year. The following social insurance premiums are eligible for the deduction.

Health Insurance Premium (*Kenko Hoken-ryo*), National Health Insurance Tax (*Kokumin Kenko Hoken Zei*), National Pension Premium (*Kokumin Nenkin Hoken-ryo*), National Pension Fund Premium (*Kokumin Nenkin Kikin Kakekin*), Long-Life Medical Care Premium (*Koki Koreisha Iryo Hoken-ryo*), Nursing Care Insurance Premium (*Kaigo Hoken-ryo*), etc.

■ Deduction for Life Insurance Premiums (*Seimei Hoken-ryo Kojo*)

If you pay insurance premiums relating to life insurance (*Seimei Hoken*), long-term medical care insurance (*Kaigo Iryo Hoken*), and individual annuity insurance (*Kojin Nenkin Hoken*), you are entitled to certain income tax deductions.

You can check whether the premiums you paid are deductible or not with the certificate sent to you by the life insurance company, etc. You will need to attach or submit these certificates.

■ Deduction for Earthquake Insurance Premiums (*Jishin Hoken-ryo Kojo*)

If you pay premiums or contributions for insurance that covers the portion of damage caused by earthquakes, etc., you are entitled to certain income tax deductions.

You can check whether the premiums you paid are deductible or not with the certificate sent to you by the life insurance company, etc. You will need to attach or submit these certificates.

■ Deduction for Medical Expenses (*Iryo-hi Kojo*)

If the medical expenses paid in 2023 for you, your spouse, or relatives living in the same household as you exceed a certain amount, you are eligible for this deduction.

You will need to attach or submit the "Detailed statement of deductions for medical expenses [医療費控除の明細書(*Iryo-hi Kojo no Meisaisho*)]".

■ Deduction for Medical Expenses by the Self-Medication Taxation System

If you make certain efforts as maintenance and promoting of health and prevention of diseases, and expenses paid in 2023 to purchase Switch OTC Drugs exceed ¥12,000, you are eligible for this deduction.

■ Exemption or Special Exemption for Spouses (*Haigusha Kojo, Haigusha Tokubetsu Kojo*)

If your total income is ¥10,000,000 or less and the total income of your spouse living in the same household is ¥480,000 or less, you may claim spouse exemption.

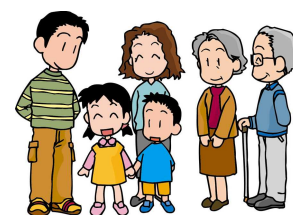
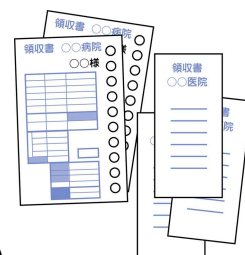
If the total income of your spouse exceeds ¥480,000 and is ¥1,330,000 or less, the special spouse exemption can be applied.

■ Exemption for Dependents (*Fuyo Kojo*)

This is a deduction for relatives aged 16 years or older who live in the same household as you and whose total amount of income is ¥480,000 or less.

Please note that, even if more than one person is taking care of a relative, only one person who is primarily responsible for the care and support of that relative may declare that relative as a dependent. More than one person may not declare the same person as a dependent.

※ If you wish to include your relatives outside of Japan as your dependents, please bring a birth certificate, marriage certificate (with Japanese translation), or remittance certificate (with Japanese translation) to prove your relationship with them. If you have more than one relative, you will need a remittance certificate for each of them.



※ For 2023 Exemption for Dependents, if you wish to include your relatives who are between the age of 30 and 69, and reside outside of Japan as your dependents, you must have remitted at least ¥380,000 per person per year. Please note this matter.

■ Special Credit for Loans, etc. related to a Dwelling (*Shinchiku Zoukaichiku tou Zeigaku Kojo*)

If you made use of housing loans, etc. to newly construct, purchase or make additions or improvements, etc. to a house, and were using it as a dwelling, the credit may be claimed when meeting certain requirements.

For more details, please ask a tax office.



★ **Income Tax Return is available at Tatebayashi Tax Office (Tatebayashi Zeimusho) and Aeon Mall Ota in addition to the Town Hall**

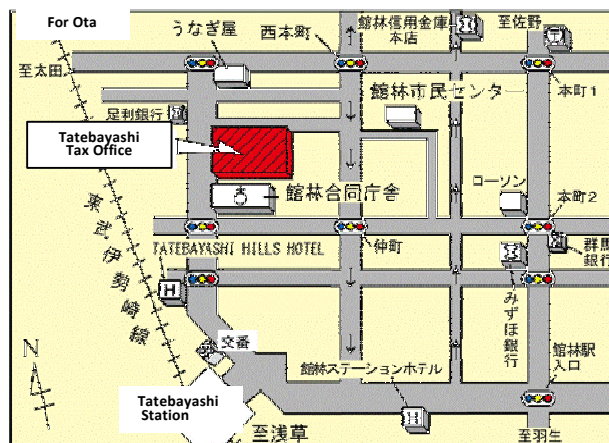
[Tatebayashi Tax Office]

- Period: February 16th (Fri.) - March 15th (Fri.), 2024
except Saturdays, Sundays, and National Holidays
- Address: 11-12 Nakamachi, Tatebayashi
- Consultation Time: 9:00 - 16:00 (Reception starts from 8:30)

You are required to file an income tax return at Tatebayashi Tax Office if;

- You file a blue form.
- You started a business in 2023.
- 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.

For details, please contact Tatebayashi Tax Office (Tatebayashi Zeimusho) at ☎0276-72-4373



[Aeon Mall Ota]

- Period: February 16th (Fri.) - March 15th (Fri.), 2024
except Saturdays, Sundays, and National Holidays
- Address: 81 Ishihara-cho, Ota
- Venue: Aeon Hall on the 2nd floor in the Aeon Mall Ota
- Consultation Time: 10:00 - 15:00 (Reception starts from 10:00)



Reference information [参考情報]

- *1. If you have real estate incomes or report donation tax, you have to come to Tatebayashi Tax Office.
- *2. If you have a smartphone, you can use it to prepare your tax return at the tax return site.
- *3. Consultations may be closed even before the closing time.

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

A consultation session for tax refund ("Kanpu-Shinkoku-Soudankai") will be held for those who did not receive the year-end adjustment and who wish to receive a deduction for medical expenses, a special credit for loans, etc. related to a dwelling, or etc.

- Period: February 8th (Thu.) & February 9th (Fri.)
- 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

<Tax Refund Procedure>



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