



Multicultural Cooperation Division, Oizumi Town Hall

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January 10th,
2026**Final Tax Return (Kakutei Shinkoku)****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]**What is Final Tax Return (Kakutei Shinkoku) ?** [確定申告とは?]

Final Tax Return (Kakutei Shinkoku) is the process of reporting your annual income, calculating your tax and filing it with the Tax Office.

Filing of Final Tax Return for "The Year, 2025" in 2026 [令和7年分の確定申告]

■ The period covered by the Final tax return: January 1st, 2025 ~ December 31st, 2025

■ The period of the Final Tax Return:

February 16th (Monday) ~ March 16th (Monday)

※Please note that failure to file during this period may result in the inability to issue certificates required for visa renewals and other purposes.

■ Tax returns can be filed primarily in the followings ways

① In-person submission at the Town Hall → See page 1

Tatebayashi Tax Office and AEON Mall Ota → See page3

② e-Tax (Online filing) → See page 1

**Filing Your Final Tax Return "In-person Submission"** [確定申告会場での税の申告]**[Oizumi Town Hall]**

■ Period: February 16th (Mon.) ~ March 16th (Mon.), 2026
except Saturdays, Sundays, and National Holidays

■ Consultation Hours: 9:00 ~ 12:00, 13:00 ~ 15:30
(Reception starts from 8:30 ~)

■ Location: (Dai-Kaigishitsu) on the 3rd floor in the Oizumi Town Hall
[Address: 55-1 Hinode]

**Online Final Tax Return Filing "e-Tax" by Using Smartphone/PC with "My Number Card"**

[マイナンバーカードを利用してスマートフォン・パソコンを使ったオンライン確定申告"e-Tax"について]

You can prepare tax returns and other documents using your smartphone or PC and "My Number Card" from home, and submit them via e-Tax.

■ Items required for e-Tax submission

- Smartphones compatible with reading My Number Cards, as well as PCs and tablets equipped with IC card reader/writers
- "My Number Card" and the two types of passwords set when issuing the Card.

■ e-Tax Submission Method

Create your tax return here →



Watch the video on
how to file your tax return →



■ Five Benefits of e-Tax



Please use this consultation session if you were unable to complete your year-end tax adjustment or if you wish to claim medical expense deductions.

■ **Period:** February 5th (Thu.) & February 6th (Fri.), 2026

■ **Consultation Time :** 9:00 ~ 11:00 & 13:30 ~ 15:30 (Reception start: 8:30 ~)

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

Things to Bring [持ってきていただきるもの]

- ◆ **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 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.

Income Tax Return [所得税の申告]

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

- People who run businesses, people with real estate income
- Individuals with salary income exceeding ¥20 million in 2025, or individuals with income from sources other than salary exceeding ¥200,000 (excluding retirement benefits)

★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.

- Individuals who were salaried employees but resigned during the year and subsequently did not find new employment, and therefore did not undergo year-end tax adjustments
- 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 2025 or not, you must file at your address as of January 1st, 2026.

★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 2025, 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 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.)

Additional In-person Final Tax Return submission [その他の確定申告会場]

[Tatebayashi Tax Office (Tatebayashi Zeimusho)]

■ Period: February 16th (Mon.) ~ March 16th (Mon.), 2026 except Saturdays, Sundays, and National Holidays

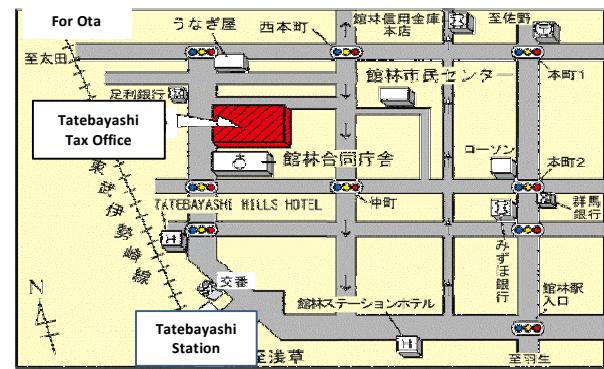
■ Address: 11-12 Nakamachi, Tatebayashi

■ Consultation Time: 8:30 ~ 16:00 (Until admission tickets run out)

※ There are no tax filing venues prior to the period.

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

- You file a blue form.
- You started a business in 2025.
- 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.



[AEON Mall Ota]

■ Period: February 16th (Mon.) ~ March 16th (Mon.), 2026
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 (Until admission tickets run out)



★ Notes for Tax Filing Consultations at Tatebayashi Tax Office and Aeon Mall Ota ★

- *Admission ticket is required for tax filing consultations.

 *1. Admission ticket pre-Issuance via the National Tax Agency LINE Account

 Or *2 Pick up an Admission ticket at the venue on the day



- At the venue, you will prepare your tax return using your smartphone, "My Number Card", and the two types of passwords (4 digits & 6 to 16 digits) associated with the card.
Please bring your own smart phone.
- If you are missing any required documents, you will not be able to file your tax return. Please check the required documents in advance on the website of the National Tax Agency.
- Prior preparation is required for Myna Portal integration. For more details, please refer to the following website of the National Tax Agency.



<https://www.keisan.nta.go.jp/>

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

■ 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 (*Seimeい Hoken-ryo Kojo*)

If you pay insurance premiums relating to life insurance (*Seimeい 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.

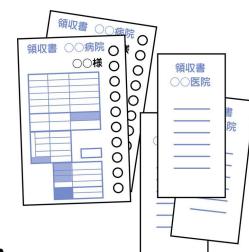
■ Deduction for Medical Expenses (*Iryo-hi Kojo*)

If the medical expenses paid in 2025 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 (*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 after January 1, 2025 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 ¥580,000 or less, you may claim spouse exemption.

If the total income of your spouse exceeds ¥580,000 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 ¥580,000 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.

※ The condition for "Exemption for Dependents" has been changed after 2023.

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.

■ 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.

