

2017 INCOME TAX AND SPECIAL INCOME TAX FOR RECONSTRUCTION GUIDE FOR ALIENS

Filing your final tax return of income tax and special income tax for reconstruction

The period for receiving assistance for completing the final tax return of 2017 income tax and special income tax for reconstruction and filing the tax return :

From Friday, February 16, through Thursday, March 15, 2018.

The due date for payment of 2017 income tax and special income tax for reconstruction is Thursday, March 15, 2018.

- You will be required to file tax returns and make tax payments for special income tax for reconstruction (2.1% of the amount of income tax for each year, in principle) from 2013 through 2037 annually together with income tax of respective years, for securing necessary funds for measures to carry out reconstruction from the Great East Japan Earthquake.
- When you can receive tax refund, you can file your final return **before Thursday, February 15, 2018.**
- **As a rule, assistance for completing tax returns is not available at Tax Offices on days they are closed (Saturdays, Sundays, and national holidays), and that tax returns are not accepted on these days.**
However, some Tax Offices will offer assistance for completing tax returns and accept tax returns on Sunday, February 18, and Sunday, February 25. For details, please access the National Tax Agency (NTA) website (www.nta.go.jp) or contact your nearest Tax Office.
- When you file your final tax return of income tax and special income tax for reconstruction, you need
① fill out your Individual number (12 digits) and ② report identification documents or attach the copy.
【Example of identification documents】
e.g.1 Individual Number Card
e.g.2 Notification Card and Identification of person insured of the public medical insurance.
- A final return, appendix, statement, etc. are available for download from the NTA website. Documents are also available at Tax Offices.
- You can file your tax return through any of the following ways.
 - 1) Send the return by mail or correspondence delivery* to the Tax Office in the district where you stayed or resided.
*If you need the copy of the final tax return with the date of reception, please enclose a duplicate copy (except a duplicate copy, forms written in ballpoint pen or other means) and a return-envelope (filled out with your address and attached with the necessary postage stamps).
Tax returns may not be sent as parcels, because tax returns are “correspondence.” When being sent to Tax Offices, returns must be forwarded as “postal item” (First-Class Mail) or as “item of correspondence.”
For further details, please access the following website of the Ministry of Internal Affairs and Communications: (www.soumu.go.jp)
If final tax returns are sent to Tax Offices by mail or correspondence delivery, **the date shown as the date of postage (post mark) will be treated as the date of filing.** As such, please ensure that you post your final tax return as early as possible to ensure that the date of postage (post mark) falls within the due date of the filing of final tax returns.
 - 2) Submit the return to the reception desk of the Tax Office in the district where you stayed or resided, etc. (returns may also be submitted in after-hours mailbox at the Tax Office).
 - 3) File by e-Tax.

- This guide provides general information about Japanese income tax return.
- The outlines or notices etc, indicated by [] are available for Japanese text only.
- If you have any question about final tax return and payment of tax, please contact your nearest Tax Office.

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