Foreign Residents Filing their Final Income Tax Return for 2016

(income earned from January 1 ~ December 31, 2016)

Residents may receive assistance and consultations for their 2016 (Heisei 28) Final Income Tax Return "Kakutei Shinkoku" from February 16th (Thurs.) to March 15, 2017 (Wed.). However, individuals receiving a Tax Refund "Kanpu," (reimbursement for overpaid income taxes) may file their income tax before February 16, 2017 (Thurs.).

Please note that the information contained in this pamphlet was made for salary earners "kyuyo shotokusha" to use as a reference. If you are self-employed, have bought a home using a loan, etc., you will need to attach other documents with this tax return.

You can file and submit your final tax return by postal mail or in the after-hours mailbox at the *Tax Office "Zeimusho."* In this case, please submit it at the Tatebayashi Tax Office. The tax office does not offer assistance nor accept final tax returns on days they are closed (Saturdays, Sundays, and national holidays).

Documents required for filing a tax return

Items $1 \sim 5$ are required for all individuals filing a tax return. Items $6 \sim 10$ are required of individuals receiving a tax deduction for dependents "fuyou koujo," (households with families) or other types of deductions.

1. Copy of both sides of the filing individual's My Number Card and Special Permanent Resident Certificate "Tokubetsu Eijuusha Shoumeisho" / Resident "Zairyu" Card (Alien Registration Certificate "Gaikokujin Tourokushomeisho")

- If you are not registered as a foreign resident, you must register first.
- If your current address differs from your registered address, you must submit a notification to match your registered address.
- If you do not have a My Number Card, please bring a copy of your My Number Notification Card along with the original, or Resident Record that contains your My Number.

2. Original copy of your 2016 (Heisei 28) Tax Withholding Certificate "Gensen Choushuuhyou

- Submit the original copy issued from your company of employment
- Your final return may not be accepted in case your address, name, etc., written on the Withholding Tax Certificate differs from the information shown on your Special Permanent Certificate / Resident "Zairyu" Card (Alien Registration Certificate)
- In the case the address (includes former address) on your Special Permanent Certificate / Resident "Zairyu" Card (Alien Registration Certificate) differs from the Withholding Tax Certificate, documents containing addresses from the one listed on the your Withholding Tax Certificate to your current address (history of your addresses) are required.
- If you have been employed at 2 or more places, a Tax Withholding Certificate is required for all locations.
 Proof of addresses:
 - > For addresses before July 8, 2012 ⇒ your Alien Registration Certificate "Gaikokujin Touroku Genpyou" (issued by the Ministry of Justice)
 - > For addresses July 9, 2012 onward ⇒ your Resident Record "Juuminhyou" (issued by City Hall)

3. Bankbook "yokintsuuchou," etc.

- If you are receiving a refund, the bank account number for the individual filing the tax return will be required in order to receive
 the deposit.
- If the address, name, etc. in your bankbook differs from the one written on your Special Permanent Resident Certificate / Resident "Zairyu" Card (Alien Registration Certificate), the refund cannot be deposited until corrected.

4. Confirmation of the Type of Resident Status, Etc. "Kyojuu keitaitou ni kansuru kakuninsho"

- A form for filling out the periods during which you have maintained domicile or residence in Japan within the preceding 10 years, type of resident status, etc.
- This form is available at the tax office and city hall.

5. Personal "Inkan" Seal

- 6. Copies of both sides of your family dependents' Special Permanent Resident Certificate "Tokubetsu Eijuusha Shoumeisho" / Resident "Zairyu" Card (Alien Registration Certificate "Gaikokujin Tourokushomeisho")
 - In the case you have family living in Japan and are eligible for receiving deductions for spouse or family dependents.

7. Documents that verify income of *family dependents I spouse* (Tax Withholding Certificate, etc.)

• In the case you have family living in Japan and are eligible for receiving deductions for spouse or family dependents.

8. Birth and Marriage Certificates "Shusshou Shoumeisho, Kekkon (Kon-in) Shoumeisho" of family dependents

- These documents will be required to confirm the dependents'/spouse's name, relationship, date of birth, etc. in order to receive
 the deductions listed above.
- A recently issued original copy is required. However, in the case you are submitting a copy of the original, tax office personnel will need to confirm it with an original copy.
- Your tax return may not be accepted if you do not submit a current issue.
- Documents written foreign languages must include a translated Japanese version.
 For those claiming deductions for their spouse / family dependents living outside Japan are required to attach a birth certificate,
 marriage certificate, etc. with their tax return or show it when submitting their Heisei 28 (2016) final income tax returns (this will be required for final income tax returns Heisei 28 onwards).

9. Remittance Certificates "Soukin Shoumeisho" for family dependents (Request Remittance Form "Soukin Iraisho" and Remittance Statement "Soukin Keisansho" from financial institution)

- An original copy of a Detailed Remittance Statement "Keisan Meisaisho" from the bank, etc. needs to be submitted to confirm remittances are being made to dependents not living in the same household (including those living abroad).
- In the case your family members receiving remittances in their home country have sufficient income to cover living expenses, the remittances sent will not be considered "seikatsuhi" (funds for living expenses).

For those claiming deductions for their spouse / family dependents living outside Japan are required to attach a remittance statement for each relative with their tax return, or show it when submitting their Heisei 28 (2016) final income tax returns (this will be required for final income tax returns Heisei 28 onwards). Thus, relatives that are not receiving money from remittance statements will not be able to be claimed for deductions.

10. For those receiving income deductions: documents that confirm payments were made

- A payment certificate for your National Health Insurance Tax (mailed from city hall) for those that have those made insurance payments.
- A Life Insurance Deduction Certificate (mailed from your life insurance company) for those that have made those insurance payments.
- Receipts of completed medical bills for Heisei 28 (2016) for those receiving deductions for medical fees.
- A Disabled Person's Certificate for those receiving deductions for disabilities.
- Other documents pertaining to deductions, etc., which certify or prove payments were completed.

For those who have trouble or do not speak Japanese should be accompanied with someone who can speak Japanese. Please contact the Tatebayashi Tax Office if you have any questions concerning tax payments or your tax return.

Tatebayashi Tax Office "Tatebayashi Zeimusho" Address

〒374-8686

Tatebayashi-Shi Naka-Machi 11-12

TEL: 0276-72-4373 (main number)

Open Monday through Friday from 8:30 to 17:00



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