

# Notice to Foreign Residents Filing an Income Tax Return “Kakutei Shinkoku” for 2015

(With reference to income earned in January 1 ~ December 31, 2015 period)

The period for receiving assistance for completing the 2015 (Heisei 27) Final Income Tax Return “Kakutei Shinkoku” and filing the tax return is from February 16th (Tues.) to March 15, 2016 (Tues.). In case of receiving the Tax Refund “Kanpu,” (reimbursement of the overpaid amount of the income tax), those who are filing an income tax return can file before February 16, 2016 (Tues.).

Please note: The information of the required documents listed below is for *employment income earners* “Kyuujo Shotokusha.” If you are self-employed or have bought a home using a loan, etc., you will need to attach other documents with the return.

You can file your final return by postal mail or by submitting it in the after-hours mailbox at the Tax Office “Zeimusho.” The Tax Office does not offer assistance nor accept final returns on days it is closed (Saturdays, Sundays, and national holidays).

## ■ Documents required for filing tax

(Items 1 ~ 5 are required of all persons filing tax. Items 6 ~ 11 are required of persons receiving tax deduction for dependents “fuyou koujo,” etc.) (Households who claims dependents)

### 1. Copy of the identification document *Special Permanent Resident Certificate “Tokubetsu Eijusha Shoumeisho”* or Resident “Zairyuu” Card (Certificate of Alien Registration “Gaikokujin Tourokusho”) (both sides) which the person filing tax holds

- If not registered as a foreign resident, you must register first.
- If current address and the registered address differs, you must notify the change of address first.

### 2. Original copy of *Certificate of Income and Withholding Tax (Payment Record) “Gensen Choushuuhyou (Shiharai Chousho)”* for Heisei 27 (2015)

- Submit the original copy issued by the company or person paying salary to you.
- Your final return may not be accepted in case the address, name, etc., written on the Certificate of Income and Withholding Tax differ from that shown on the Special Permanent Certificate or Resident “Zairyuu” Card (Certificate of Alien Registration) (i.e. the identification document which you hold).
- In case the address (including former address) on the identification document stated above which you hold and the address on the Certificate of Income and Withholding Tax differ, the following documents (ones serving as a record of the addresses from one shown on the Certificate of Income and Withholding Tax to the current one), and etc. are required.
- If you worked at more than 2 places, it is required to submit the Certificate of Income and Withholding Tax of all places that you had worked.

Proof of address(es):

> For address(es) prior to July 8, 2012 ⇒ a duplicate of *Certificate on Alien Registration “Gaikokujin Touroku Genpyou”* (issued by the Ministry of Justice)

> For address(es) from July 8, 2012 onward ⇒ a duplicate of Resident Record “Juuminhyou” (issued by City Hall)

### 3. Bankbook “yokintsuuchou,” etc.

- In case of receiving a tax refund, you will need to present a bankbook made in the name of the person filing the tax return to inform the account number since the refund will be made as a deposit into the account.
- The refund cannot be deposited in case the name, address, etc., of the bankbook differs from the identification document stated above. Be sure to make the needed changes to the documentation concerned.

### 4. Confirmation of the Type of Resident Status, etc. “Kyojuu keitaitou ni kansuru kakuninsho”

- This is a form on which you fill in the addresses of the locations you have lived during the period from 10 years ago to now.
- The form is available at the tax office and city office.

### 5. Personal “inkan-seal”

### 6. Copies of the Special Permanent Resident Certificate “Tokubetsu Eijusha Shoumeisho” or Resident “Zairyuu” Card (Certificate of Alien Registration “Gaikokujin Tourokusho”) (both sides) of family dependents

- In case of having family dependents living in Japan for whom you are eligible for deduction for spouse “haiguusha koujo” or for deduction for family dependents “fuyou koujo.”

### 7. Documents verifying income of family dependents “fuyou shinzoku” (or spouse “haiguusha”) (Proof of earnings “Shotoku Shoumei,” etc.)

- In case of having family dependents living in Japan for whom you are eligible for deduction for spouse or deduction for family dependents.
- In case of having family dependents living abroad for whom you are eligible for deduction for spouse or deduction for family dependents.

## 8. Birth Certificates of family dependents and Marriage Certificate/Registration “Kekkon (Kon-in) Shoumeisho”

- The name of the person(family), relationship, date of birth are necessary in order to confirm those persons, for whom you are applying to get deductions, etc., are actually your dependents, etc.
- Original copy with recent date of issue is required, and in case of submitting a *photocopy “kopii,”* this requires the tax office personnel to confirm it with an *original copy “genpon”*
- Application may not be accepted in case of old date of issue.
- Documents not written in English need to be appended with a translation in either Japanese or English.

## 9. Certificate of remittance “Soukin Shoumeisho” to family dependent (Application for Remittance “Soukin Iraisho” as well as Remittance Calculation Sheet “Soukin Keisansho” of financial institution)

- For confirming remittance of funds to family dependents not living together with you (including those living abroad), submit the original copy of a *Detailed Remittance Statement “Keisan Meisaisho,”* etc., referring to the remittance made from the bank, etc.
- Even if the remittance is in fact done, it will not be considered as a remittance of funds for *living expenses “seikatsuhi”* if the family members have sufficient income to cover their own living expenses in their home country.

## 10. Documents confirming funds for living expenses ultimately reached family dependents

Only in case the recipient of remittance differs from the family dependent in the tax return being filed and in the case of funds do not go through banking institutions but are brought in directly as cash, the following are required.

- Written statement “*Joushinsho,*” etc.
- Photocopy of passport (document confirming that the person carrying cash actually having gone abroad)
- Photocopy of bankbook (document confirming where the funds came from)

## 11. Documents confirming payments in case of applying for deductions on taxable income “shotoku koujo”

In the cases of -

- having paid National Health Insurance Tax “*kokumin kenkou hoken ze,*” a certificate of payments “*Shiharai Shoumeisho*” of this tax is required (This would have been mailed from City Hall).
- having paid life insurance premiums “*seimei hokenryou,*” a certificate of payments “*Shiharai Shoumeisho*” of such premiums is required (This would have been mailed from the life insurance company).
- applying for tax deduction for medical fees “*iryouchi koujo,*” receipts of medical bills paid “*iryouchi no ryoushuusho*” during Heisei 27 (2015) are required.
- applying for tax deduction for disabled persons “*shougaisha koujo,*” the Disabled Person’s Certificate “*Shougaisha Techou* is required.
- documents certifying payment for any other matters subject to tax deduction, etc.

## 12. Those who does not speak Japanese, can be accompanied by someone who can speak Japanese.

※ If you have any questions concerning filing a tax return or paying taxes, contact the Tatebayashi Tax Office.

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

(Except on national holidays, year-end and New Year holiday)

館林税務署

