How do I do my taxes!
税金の申告はどうやってするの？

Tax Returns 税金の申告について

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I received income in 2025 (January 1 – December 31)
2025 年（1 月 1 日～12 月 31 日）中に収入がある

Do I need to file a tax return?
私は申告が必要ですか？

Yes — I earned wages/salary from employment
給与収入がある
→ Go to ❶

Yes — I received income from my pension
公的年金収入がある
→ Go to ❷

Yes — I received temporary income (e.g. matured insurance policy payout etc.)
保険の満期返戻金など一時的な収入がある
→ Go to ❸

Yes — I received income from capital gains (transfer of assets e.g. sale of land, house, shares etc.)
譲渡所得がある（土地や建物を売ったり、株式の取引による収入など）
→ Go to C

Yes — I received income from agriculture, real estate or self-employment (e.g. run my own business, sales representative, *naishoku* work etc.)
農業所得、不動産所得、事業所得のいずれかがある（自営業、外交員、内職など）
→ Go to C

No — I am supported by a family member living in Obu City
市内に住む親族に扶養されている

- Yes → Go to D
- No → Go to B

❶

My employer has completed my year-end tax adjustment *(nenmatsu chosei)*
勤務先で年末調整を済ませた

- Yes → Other than my salaried income (that was already subjected to the year-end tax adjustment), I also received income from other sources (e.g. companies or agriculture etc.)
  年末調整をした給与所得以外に、他の会社の給与収入や農業所得など、ほかの所得がある
  - Yes → My other income is less than ¥200,000
    ほかの所得が 20 万円以下である
    - Yes → Go to B
    - No → Go to A
  - No → Go to D
- No → The amount of tax withheld *(gensen choshu zeigaku)* is written on my tax statement *(gensen choshu hyo)*
  源泉徴収票に源泉徴収税額の記載がある
  - Yes → Go to A
  - No → Go to D

❷

The income from my pension is less than ¥4,000,000
公的年金収入が 400 万円以下である

- Yes → Other than my pension, I also received other income
  公的年金以外の所得がある
  - Yes → My other income (other than my pension) is less than ¥200,000
    公的年金以外の所得が 20 万円以下である
    - Yes → Go to B
    - No → Go to A
  - No → I need to add or make changes to my tax deductions (e.g. for medical expenses paid etc.)
    医療費控除など控除内容に追加・変更がある
    - Yes → Go to C
    - No → Go to D
- No → Go to A

❸

(Income) – (Necessary Expenses) – (¥500,000) = greater than ¥0
（収入）－（必要経費）－（50 万円）×1/2 が 0 円より大きくなる

If you receive a salary or pension, 'other income is less than ¥200,000' in ① & ② above will apply.
給与や年金のある場合は、①、②の「ほかの所得が 20 万円以下」のものに該当します。

- Yes → Go to C
- No → Go to D

A You need to file a final income tax return
所得税の確定申告が必要です

B You need to pay Municipal Residence Tax & Prefectural Residence Tax
市・県民税の申告が必要です

C You need to file a final income tax return or pay Municipal & Prefectural Residence Tax
所得税または市・県民税の申告が必要です

D You don't need to file a tax return
申告の必要はありません

Enquiries
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