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Welcome to e-Tax Software

The e-Tax software is software to file a tax return, make a tax payment, etc., using the Internet.

It has various features that lead to improvements of the convenience of people who file a tax return, make a tax payment, etc.

This chapter introduces the features and mechanism of the e-Tax software.

1-1 Features of the e-Tax software

First, we introduce the features of the e-Tax software.

You can file a tax return, make a tax payment, etc., without visiting a Tax Office

If you have a computer and an Internet connection, you do not need to visit a Tax Office.
You can file a tax return, make a tax payment, etc., in your home, office, etc.
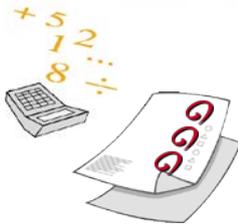
You can use it even when you are unfamiliar with a computer

We paid attention so that computer beginners can use it without worry.
Also, in addition to this manual, helps related to operations of operation screens are provided.

Ample creation support functions

● Automatic transcribing

By registering information such as user's (taxpayer's) name, address, etc., beforehand, they will be automatically entered into tax returns, applications, etc., you will create later.
You do not need to enter the same items again and again.

● Automatic calculation

For some statements, automatic calculation functions such as sum are provided.

Ample statements

● All electronized statements are provided

All statements for tax items that are target of electronic tax return filing, application, etc., are provided. Also, when any tax items are added or statements are changed, you can easily perform the version upgrade.

● You can refer to explanations of statements

"Helps for creating statements" are provided for all statements. You can create a statement referring to an explanation.

Ensured information security

Personal information transferred via the network is encrypted with SSL (Secure Socket Layer) 128-bit which is a de facto world standard of encryption technologies. Also, to ensure that sent data is really created by the person himself/herself, an electronic signature and electronic certificate must be attached to data of a tax return, application, etc.

## Various usage styles are available in accordance with the purpose

You can use the created tax return, application, etc., with other computers. Various usage styles are available in accordance with the purpose, such as filing returns by business office, using one computer for multiple users, and appointing a tax accountant.
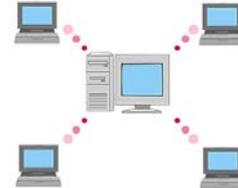
1-2 Usage image of the e-Tax software

Next, we introduce the usage image of the e-Tax software.
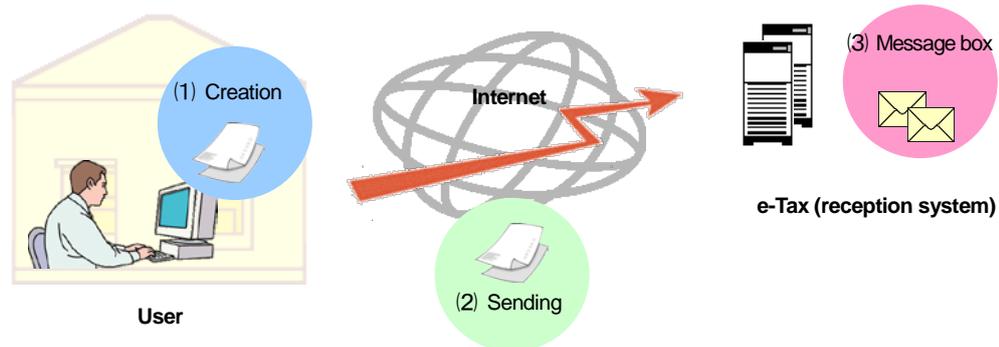
⑴ Use the e-Tax software to create data of a tax return, application, etc., and attach an electronic signature to it. In this operation, an Internet connection is not necessary.

⑵ Next, use the Internet to log in to e-Tax (reception system) and send data of a tax return, application, etc.
Incidentally, certificates, etc., that are required to attach to data of a tax return, application, etc., must be separately submitted by delivery, etc.

Hint You can omit to submit or present receipts of medical expenses, withholding records of employment incomes, etc. When submitting a final tax return form of income tax with electronic tax return filing, you can enter and send details of certain documents created by a third party such as receipts of medical expenses and withholding records of employment incomes instead of submitting or presenting them. (Note) In such a case, you must keep the documents concerned for five years after the statutory due date of tax return filing as a general rule and the Tax Office may request you to submit or present them for verification.

⑶ You can check the content of the sent date by browsing your message box provided in e-Tax (reception system).

1-3 Mechanism of electronic tax return filing,tax payment, etc.

Let us show you the e-Tax software in more detail.

This section describes the mechanism of electronic tax return filing, tax payment, etc., using the e-Tax software.

The following chart shows the mechanism of electronic tax return filing, application, electronic tax payment, etc.
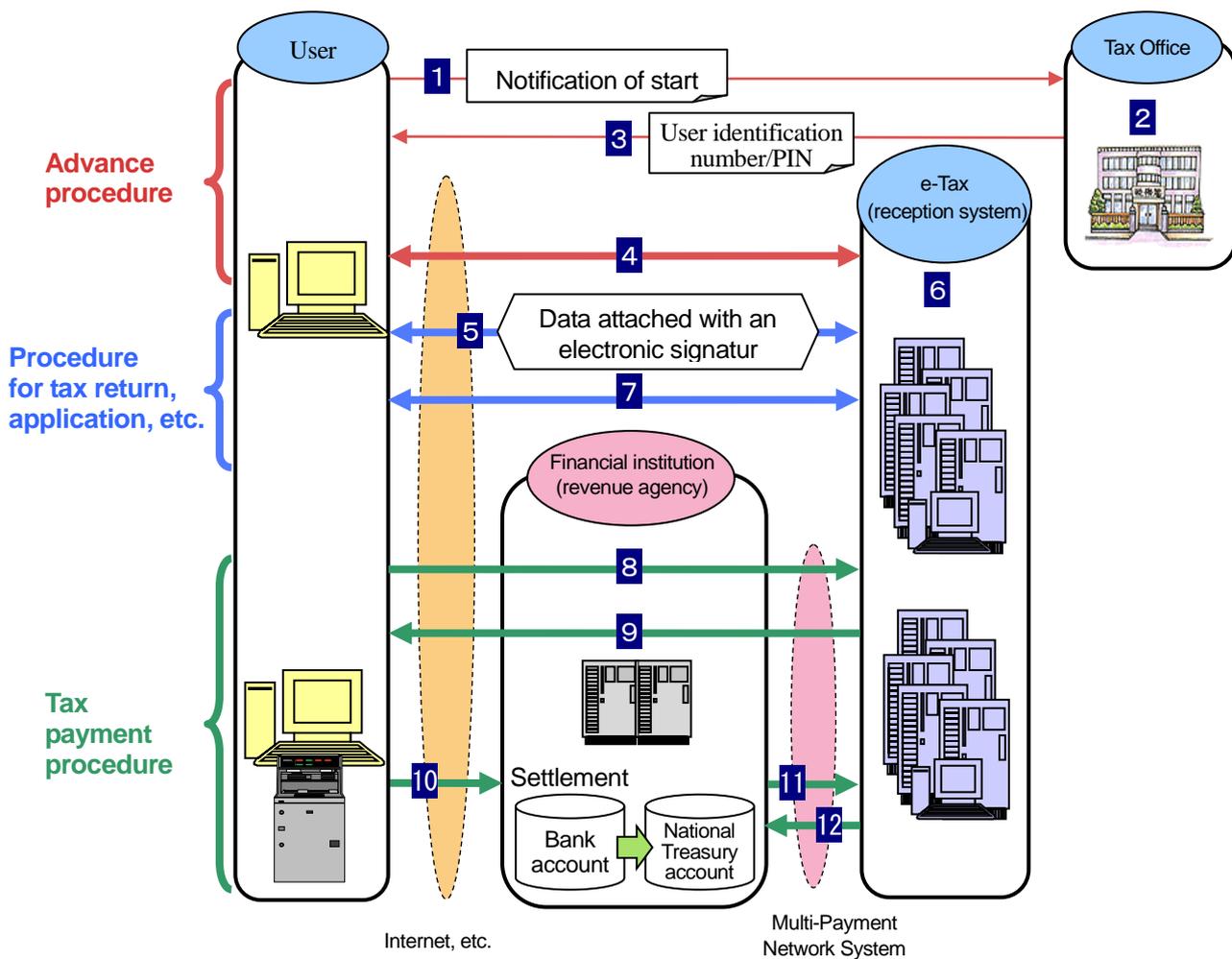
Hint The Multi-Payment Network System is a settlement system that connects financial institutions and receiving institutions via a dedicated network to allow receiving institutions to immediately receive payment information of taxes, fees, etc., sent by direct payment, Internet banking, ATM, etc.

Flow of a tax return, application, etc.

1 A user submits a "notification of start (change, etc.) using e-Tax" to a responsible Tax Office.
2 The Tax Office examines and registers the user.
3 A user identification number/PIN are issued.
4 The user registers an electronic certificate.
5 The user creates data of a tax return, application, etc., attaches an electronic signature to it, attaches an electronic certificate to it, and then sends it to e-Tax (reception system).
6 e-Tax (reception system) examines basic matters of the data of a tax return, application, etc., received from the user (such as taxpayer's name and address), and then stores the result in the user's message box.
7 The user can check the reception notice received from e-Tax (reception system) in the message box.

Note

Submit a "notification of start (change, etc.) using e-Tax" online or in writing.
When you submitted a "notification of start (change, etc.) using e-Tax" in writing, change the PIN sent from the Tax Office to any other PIN.
Also, register a confirmation number for tax payment and name/designation in katakana characters for tax payment.

Flow of the direct payment

1 to 4 are the same as the procedure for a tax return, application, etc.
5 The user creates tax return data or payment information data, and then send it to e-Tax (reception system).
6 e-Tax (reception system) examines basic matters of the received data (such as taxpayer's name and address), and then stores the result in the user's message box.
7 The user checks the message received from e-Tax (reception system) in the message box.
8 The user makes a payment using the direct payment.
9 e-Tax (reception system) gives payment directions to the financial institution to transfer the payment amount.
10 The financial institution transfers the payment amount from the bank account on which the payment directions are given to the national treasury account, and then informs e-Tax (reception system) about the receipt data.

Hint

The payment directions mean that the user directs to transfer the tax payment amount or fee payment amount from the bank account (when using an ATM, it includes depositing cash) to the national treasury account using the direct payment, Internet banking, ATM, etc.
To use the direct payment, you must submit a notification of use of the direct payment to the responsible Tax Office. Incidentally, you must submit a notification of use of the direct payment in writing.

The flow of the tax payment procedure (when using Internet banking with the registration method)

1 to 4 are the same as the procedure for a tax return, application, etc.

5 The user creates payment information data, and then send it to e-Tax (reception system)

6 e-Tax (reception system) examines basic matters of the payment information data received from the user (such as taxpayer's name and address), and then stores the result in the user's message box.

7 The user checks the payment classification number received from e-Tax (reception system) in the message box.

8 The user sends the receiving institution number, user identification number, confirmation number for tax payment, and payment classification number using Internet banking.

9 e-Tax (reception system) notifies the user about the name/designation in katakana characters for tax payment, tax item, taxation period, payment amount, etc.

10 The user gives payment directions to the financial institution to transfer the payment amount.

11 The financial institution transfers the payment amount from the bank account on which the payment directions are given to the national treasury account, and then informs e-Tax (reception system) about the receipt data.

12 e-Tax (reception system) notifies the financial institution about receiving the receipt data.

Hint

The payment directions mean that the user directs to transfer the tax payment amount or fee payment amount from the bank account (when using an ATM, it includes depositing cash) to the national treasury account using the direct payment, Internet banking, ATM, etc.

For a self-assessed income tax, corporation income tax/local corporation income tax, consumption tax and local consumption tax, special reconstruction corporation tax, self-assessed income tax and special reconstruction income tax, you can use a simple method (also referred to as the input method) in which you use mobile banking, ATM, etc., to perform a payment procedure by entering payment information such as a payment tax item and tax amount without registering payment information with e-Tax beforehand as shown in steps 5 to 9.
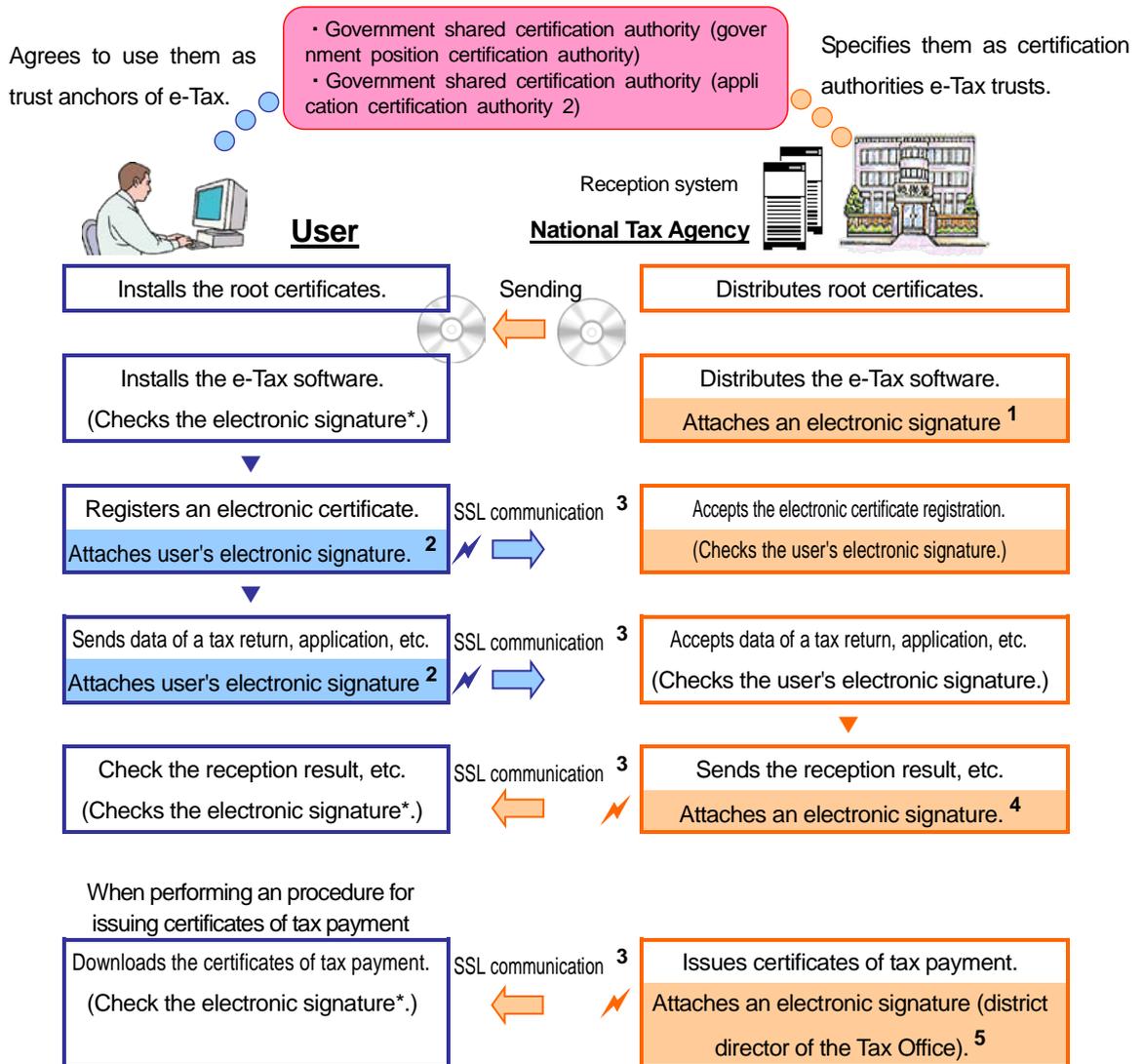

1-4 About the security of e-Tax

We are making every effort to ensure the security of personal information, etc., so that users can use e-Tax to perform procedures such as tax return filing with a sense of security.

This section describes the security of e-Tax.

The following chart illustrates the security of e-Tax.

Agrees to use them as trust anchors of e-Tax.

・Government shared certification authority (government position certification authority)
・Government shared certification authority (application certification authority 2)

Specifies them as certification authorities e-Tax trusts.

Reception system

User

National Tax Agency

User		National Tax Agency
Installs the root certificates.	Sending	Distributes root certificates.
Installs the e-Tax software. (Checks the electronic signature*.)		Distributes the e-Tax software. Attaches an electronic signature [1]
Registers an electronic certificate. Attaches user's electronic signature. [2]	SSL communication [3]	Accepts the electronic certificate registration. (Checks the user's electronic signature.)
Sends data of a tax return, application, etc. Attaches user's electronic signature [2]	SSL communication [3]	Accepts data of a tax return, application, etc. (Checks the user's electronic signature.)
Check the reception result, etc. (Checks the electronic signature*.)	SSL communication [3]	Sends the reception result, etc. Attaches an electronic signature. [4]
When performing an procedure for issuing certificates of tax payment Downloads the certificates of tax payment. (Check the electronic signature*.)	SSL communication [3]	Issues certificates of tax payment. Attaches an electronic signature (district director of the Tax Office). [5]

███ : Electronic signature attached by the user   ███ : Electronic signature attached by e-Tax

※ An expiration check is required.

To use e-Tax, the user must agree that National Tax Agency specifies the certification authorities shown in the chart above as the certification authorities e-Tax trusts.

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The following are simple descriptions of the mechanism for ensuring the security shown in the chart of the previous page:

1 Ensuring that the distributed programs are created by a correct creator and not modified ones.

2 Proving that the data is created by the user himself/herself and not falsified.

3 Encrypting data to ensure the security and prevent sniffing, etc.

4 Proving that the data is sent by the reception system and not falsified.

5 Proving that the data is signed by a district director of the Tax Office and not falsified.

As shown above, e-Tax ensures the security with "root certificates," "SSL communication," and "attachment of various electronic signatures."
Each item is described on the following pages.

Root certificate

A root certificate is a certificate to prove the validity of the issuer (certification authority) of a certificate. An issuer (certification authority) of a certificate is called a trust anchor. e-Tax uses the following certification authorities as trust anchors:

- Government shared certification authority (government position certification authority)

- Government shared certification authority (application certification authority 2)

To use the e-Tax software, the user must agree that these certification authorities are used as trust anchors and install root certificates onto the computer.
The installed root certificates are used to verify that the distributed programs, data sent from the reception system, certificates of tax payment, and servers to connect surely belong to National Tax Agency.

Incidentally, you can obtain the root certificates from the following e-Tax website:
https://www.e-tax.nta.go.jp/download/index.htm

Refer to the following page to install the root certificates:

➡️ 📖 Page 19 "Install electronic certificates (root certificates)"

SSL communication

SSL, which stands for Secure Socket Layer, is a de facto world standard of encryption technologies and is a mechanism to safely communicate by encrypting communication channels.
The e-Tax software sends/receives important information via the Internet while connected to the reception system. The SSL technology is used to encrypt data to ensure the security of that communication and prevent sniffing, etc.

Trust anchor (initial trust point)

A trust anchor (initial trust point) is a certification authority a user uses as an anchor point of trust.

The government shared certification authority (government position certification authority) is set as the trust anchor just after the installation.

If you want to change the trust anchor, refer to the following page:

Electronic signature

As shown in the chart on page 8, e-Tax attaches an electronic signature to prove that both the user and e-Tax (National Tax Agency) are valid and the data is not falsified.

Electronic signatures that are attached by users

You must attach an electronic signature to data of a tax return, application, etc., to send to the reception system. Obtain an electronic certificate for attaching electronic signatures and register it with the reception system.

The reception system validates an electronic signature attached to data of a tax return, application, etc., and uses the registered electronic certificate to verify that the data is surely sent by a user and is not falsified.

Electronic signatures that are attached by e-Tax

e-Tax attaches an electronic signature to the following items. Users can validate these items to verify that they are surely sent by National Tax Agency.

● Programs

Signatures (referred to as code signatures) are attached to both the e-Tax software and version upgrade program distributed through the e-Tax website.

Users can validate these signatures to verify that they are programs surely distributed by National Tax Agency. For how to validate, refer to the following:

- Data received from the reception system

  The reception system attaches an electronic signature (referred to as a server signature) to data sent to a user.

  When a message is received from the reception system, the detection of a falsification and validation of the path from the root certificate are automatically performed using the government shared certification authority (application certification authority 2) as a trust anchor (initial trust point).

  To check if a certificate used for a signature is not expired, refer to the following:

  ➡ 📖"Appendix 3-4 Validate server signatures"

- Certificate of tax payment

  An electronic signature of a district director of a Tax Office, etc., (referred to as a government position signature) is attached to a certificate of tax payment that is stored in the user's message box by the reception system.

  When a certificate of tax payment is downloaded, the detection of a falsification and validation of the path from the root certificate are automatically performed using the government shared certification authority (government position certification authority) as a trust anchor (initial trust point).

  If the electronic certificate used for the signature has expired, the certificate of tax payment becomes invalid; therefore, we recommend that you perform an expiration check.

  To check if it is not expired, refer to the following:

  ➡ 📖 "Appendix 3-5 Validate government position signatures"

  ➡ 📖"Appendix 3-6 Validate government position signatures (external connection)"