

2008 INCOME TAX GUIDE

FOR FOREIGNERS

National Tax Agency

Filing your income tax return

The period for receiving assistance for completing the 2008 final income tax return and filing the tax return :

From Monday, February 16, through Monday, March 16, 2009.

The due date for payment of 2008 income tax is Monday, March 16, 2009.

- When you can receive tax refund, you can file your final return before, **February 15, 2009**.
- **Please note that, 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 22, and Sunday, March 1. For details, please access the National Tax Agency website (www.nta.go.jp) or contact your nearest Tax Office.

- A final return, appendix, statement, etc. , are available for download from the National Tax Agency website. Documents are also available at Tax Offices.
- You can file your income tax return through any of the following way.

- 1) Send the return by mail or correspondence delivery* to the Tax Office in the district where you stayed or resided.

When requiring a 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 the proper address and attached with the necessary postage stamps).

- 2) Hand carry the return to the reception desk of the Tax Office in the district where you stayed or resided (returns may also be submitted in after-hours mailbox at Tax Offices).
- 3) File by e-Tax.

* 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 income tax returns are sent to Tax Offices by mail or correspondence delivery, please note that 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 income tax return as early as possible to ensure that the date of postage (post mark) falls within the period defined for the filing of final income tax returns.

- This guide provides general information about Japanese income tax.
- For further information, please contact your nearest Tax Office or the Regional Taxation Bureau.

Please file your return correctly and as soon as possible.

———— Tax Office Your taxes help to sustain our community ————

Government Offices Administering National Taxes

The government offices responsible for administering the national tax system in Japan is the National Tax Agency, which is the central national office ; eleven Regional Taxation Bureaus and the Okinawa Regional Taxation Office, which are directly subordinate to the central administration office ; and 524 tax offices located throughout the country.

For your reference, the addresses, telephone numbers, and jurisdictional areas of the Regional Taxation Bureaus and the Okinawa Regional Taxation Office are as follows :

Regional Taxation Bureaus	Address	Telephone Number	Region of Jurisdiction
Sapporo Regional Taxation Bureau	No.2 Sapporo Godo Chosha,10 Odori Nishi Chuo-ku, Sapporo 〒060-0042	011-(231)5011	Hokkaido
Sendai Regional Taxation Bureau	Sendai Godo Chosha, 3 1,3 chome Hon cho, Aoba-ku, Sendai 〒980-8430	022-(263)1111	Miyagi Prefecture, Iwate Prefecture, Fukushima Prefecture, Akita Prefecture, Aomori Prefecture and Yamagata Prefecture
Kanto-Shinetsu Regional Taxation Bureau	No.1 Saitama-shintoshin Godo Chosha, 1 1, Shin-toshin, Chuou-ku Saitama 〒330-9719	048-(600)3111	Saitama Prefecture, Ibaraki Prefecture, Tochigi Prefecture, Gunma Prefecture, Nagano Prefecture and Niigata Prefecture
Tokyo Regional Taxation Bureau	No.3 Otemachi Godo Chosha,3 3,1 chome Otemachi, Chiyoda-ku Tokyo 〒100-8102	03-(3216)6811	Tokyo Metropolis, Kanagawa Prefecture, Chiba Prefecture and Yamanashi Prefecture
Kanazawa Regional Taxation Bureau	Kanazawa Hirosaka Godo Chosha, 2 60, 2 chome Hirosaka, Kanazawa 〒920-8586	076-(231)2131	Ishikawa Prefecture, Fukui Prefecture and Toyama Prefecture
Nagoya Regional Taxation Bureau	Nagoya Kokuzei Sogo Chosha,3 2, 3 chome Sannomaru, Naka-ku, Nagoya 〒460-8520	052-(951)3511	Aichi Prefecture, Shizuoka Prefecture, Mie Prefecture and Gifu Prefecture
Osaka Regional Taxation Bureau	No.3 Osaka Godo Chosha, 1 5 63, Otemae Chuo-ku Osaka 〒540-8541	06-(6941)5331	Osaka Urban Prefecture, Kyoto Urban Prefecture, Hyogo Prefecture, Nara Prefecture, Wakayama Prefecture and Shiga Prefecture
Hiroshima Regional Taxation Bureau	No.1 Hiroshima Godo Chosha, 6 30, Kamihachobori, Naka-ku, Hiroshima 〒730-8521	082-(221)9211	Hiroshima Prefecture, Yamaguchi Prefecture, Okayama Prefecture, Tottori Prefecture and Shimane Prefecture
Takamatsu Regional Taxation Bureau	Takamatsu Kokuzei Godo Chosha, 2 10, Tenjinmae, Takamatsu 〒760-0018	087-(831)3111	Kagawa Prefecture, Ehime Prefecture, Tokushima Prefecture and Kochi Prefecture
Fukuoka Regional Taxation Bureau	Fukuoka Godo Chosha, 11 1, 2 chome, Hakataeki-Higashi,Hakata-ku, Fukuoka 〒812-8547	092-(411)0031	Fukuoka Prefecture, Saga Prefecture and Nagasaki Prefecture
Kumamoto Regional Taxation Bureau	No.1 Kumamoto Godo Chosha, 1 2, Ninomaru, Kumamoto 〒860-8603	096-(354)6171	Kumamoto Prefecture, Oita Prefecture, Kagoshima Prefecture and Miyazaki Prefecture
Okinawa Regional Taxation Office	Okinawa Kokuzei Sogo Chosha, 9, Asahi cho, Naha 〒900-8554	098-(867)3601	Okinawa Prefecture

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Things we would like to know about filing tax return & payment of taxes

Self-Assessment System

In Japan, the income tax is based on the self-assessment system. The self - assessment system is a system under which the tax amount is primarily determined through the filing of a return by each taxpayer.

Under this system, taxpayers, who best know the state of their own income calculate the amount of taxable income and the tax payable for the income amount by themselves and file proper returns on their own responsibility.

Final Return

As for the income tax, taxpayers shall calculate the income amount and income tax by themselves with respect to the whole income earned from January 1 through December 31 of the relevant year in accordance with the division of residential status (refer to the table below), file a return to the District Director of Tax Office during the period from February 16 through March 15 of the following year, and pay the tax amount. (Period for consultation and acceptance of income tax return for 2008 is from Monday, February 16 through Monday , March 16, 2009). This procedure is called the filing of the final return.

If there is any withholding income tax or any income tax amount, etc. previously withheld or paid (the estimated tax prepayment), such tax amount shall be deducted from the tax amount calculated in the final return.

[Source of income subject to taxation]

Classification		Income from Sources in Japan		Income from Sources in Abroad	
		Paid in Japan	Paid in Abroad	Paid in Japan	Paid in Abroad
Resident	Non-permanent Resident (A resident taxpayer of non Japanese nationality who has had domicile or residence in Japan for an aggregate period of five years or less within the last ten years.)	All income paid in Japan is taxable.	All income paid in abroad is taxable.	All income paid in Japan is taxable.	Only the portion deemed remitted to Japan is taxable. (This means that the remainder retained abroad is not taxable.)
	Permanent Resident	All income paid in Japan is taxable.	All income paid in abroad is taxable.	All income paid in Japan is taxable.	All income paid in abroad is taxable.
Non-resident		Income is, in principle, taxable.		Income is not taxable.	

Please File Returns Correctly

When a taxpayer files his or her return after the statutory due date of filing return or fails to pay tax by the due date of tax payment, the additions to tax will be imposed on the principal tax. The additions to the principal tax consist of ① delinquent tax, ② interest tax, and ③ penalties.

- ① Delinquent tax is imposed if the principal tax has not been paid by the statutory due date for tax payment, and it is calculated for the number of days starting from the day following the statutory due date for tax payment to the day on which the whole amount of the principal tax is paid.

March 17 to May 16, 2009	4.5 percent per annum* ¹
May 17, 2009 ~	14.6 percent per annum

Delinquent tax must be paid together with the principal tax.

*1 The rate of delinquent tax is “7.3 percent per annum” or “the Basic Discount Rate set by the Bank of Japan as of November 30, 2008 + 4 percent”, whichever is lower. The Basic Discount Rate set by the Bank of Japan as of December 31, 2008 currently stands at 0.5 percent. Assuming that there is no change to the Basic Discount Rate set by the Bank of Japan by November 30, 2008, then the rate of delinquent tax is 4.5 percent during the period from March 17, 2009 through May 16, 2009. (The same is true of interest tax below)

*2 For details on how the delinquent tax is calculated, please contact your tax office.

- ② Interest tax is imposed if the payment of the income tax is postponed or the due date of submission of a return is extended for reasons of disaster, etc. For example, in the case of postponement of payment of income tax, the lower rate of the following two is applied.

- a) 7.3 percent per annum.
- b) 4 percent plus the Basic Discount Rate set by the Bank of Japan as of November 30 of the previous year.

Interest tax must be paid together with the principal tax.

- ③ Penalties consist of the following items:

- a) Penalty for understatement is, in principle, imposed when an amended return is filed after submission of a return within the due date, or when the District Director of the Tax Office makes a correction because of deficient tax payment. The tax amount is equivalent to 10 % of the tax amount to be increased.

Provided that the increased tax amount exceeds either the tax amount filed within the due date or ¥500,000, whichever is larger, the tax amount will be equivalent to 10% of the tax amount to be increased plus 5 % of the portion of such excess.

This may not be imposed, however, in cases where a taxpayer voluntarily files an amended return.

- b) Penalty for failure to file is, in principle, imposed when a return is filed after the due date or when determination is exercised. It will be equivalent to 15 % of the amount of tax paid, but 20 % is imposed for the portion exceeding tax payment of ¥500,000.

If a taxpayer voluntarily files the return after the due date it may be equivalent to 5 % of the amount of tax paid.

Furthermore, in certain cases where a taxpayer has voluntarily filed a return after the due date, if it is recognized that he or she had the intention to file the return and moreover if the taxpayer in question filed the return within two weeks of the legal filing due date, no penalty for failure to file is imposed.

- c) Fraud penalty is imposed instead of penalty for understatement or penalty for failure to file when a taxpayer disguise or hide fact. It will be equivalent to 35 percent of the increased tax amount or 40% of the amount of tax paid or to be paid.

Withholding Tax System

In Japan, the income tax is operated, in principle, on the basis of the self-assessment system, along with withholding tax system with respect to specific income.

Under the withholding tax system, the payers of salaries and wages, retirement allowance, interest, dividends, fees, etc., withhold and pay the certain amount of income tax to the nation at the time of payment.

In the case of the employment income, the payers of the salaries and wages request employment income earners to submit the report of exemption for dependents by the day on which the first salaries and wages of the applicable year are paid.

When the last salaries and wages of the applicable year are paid, the payers calculate the total amount of salaries and wages paid in that year to each employee and calculate again the tax amount for the total amount of salaries and wages, and compare such tax amount with the total amount of tax already withheld in that year.

If there is any shortage in payment, such shortage will be withheld from the last salaries and wages and if there is any overpayment, such overpayment will be adjusted by appropriating it to the tax amount to be withheld from the last salaries and wages or refunding it to each employee. The foregoing procedures are called the year-end adjustment, through which most employment income earners are not required to file the final return.

If the amount of salaries and wages of the employment income earners exceeds ¥20,000,000, the year-end adjustment is not made. Accordingly they have to file the final return. There are also cases where the employment income is not subject to withholding at source because the employment income is paid outside the country. In this case, even if the amount of salaries and wages does not exceed ¥20,000,000 the employment income earners are required to file the final return .

With respect to employment income earned by a non-resident which falls under the income to be withheld at source in this country, the income tax at a fixed rate of 20 percent withheld at source when the income is paid. (As for the division of residential status, refer to page 3 and 4.)

In the case of retirement income, in most cases, the employment income earners are not required to file the final return. In the case of income from dividends, business income, etc. is withheld at source and the tax amount so withheld at source from the retirement income and employment income will not suffice, any excess or shortage in tax payment for the year must be adjusted again by filing the final return.

Taxpayers

Any individual is subject to income tax liability in accordance with the following categories.

1. Residents

Any individual who has a domicile or owns a residence continuously for one year or more is classified as a resident. Residents, except for those classified as “non-permanent residents” have an obligation to pay the income tax for whole income prescribed by the Income Tax Law.

Among residents, any individual of non Japanese nationality having domicile or residence in Japan for an aggregate period of five years or less within the last ten years is classified as a non-permanent resident. Nonpermanent residents are obliged to pay income tax with respect to any income from sources in Japan and any income from sources in abroad which was paid in this country and remitted from abroad.

2. Non-residents

Any individual other than the residents mentioned in “ 1. Residents” above is classified as a non-resident.

Non-residents are obligated to pay the income tax for any income from domestic sources.

Note. For tax purposes, if a person leaves Japan with the intent to be absent temporarily and later reenter Japan, the person shall be treated as having been residing in Japan during the period of absence.

The intention to be absent temporarily will be presumed if, during the period of absence, (a) the person’s spouse or relatives remain in the household in Japan, (b) the person retains a residence or a room in a hotel for residential use after returning to Japan, or (c) the person’s personal property for daily use is kept in Japan for use upon return to Japan.

(Reference1) Classification of taxpayers

- (1) In cases where an individual has not owned his or her domicile during the period from the date of entry into this country to the date on which one year has elapsed.

The individual mentioned above is deemed “a non-resident” until the date on which one year has elapsed from the date of entry into this country and “a resident” after the date following that on which one year has elapsed.

- (2) In cases where an individual has not owned his or her domicile in this country immediately after entry into this country, but had previously owned his or her domicile during the period from the date of entry into this country to that on which one year has elapsed.

The individual mentioned above is deemed “a non-resident” until the date before that on which he or she owned his or her domicile and “a resident” after the date on which he or she owned his or her domicile.

- (3) In cases where an individual is of non Japanese nationality and the period during which he or she has owned his or her domicile or residence in this country exceeds five years or more within the last ten years.

The individual mentioned above is deemed “a non-permanent resident” until the date on which five years have elapsed and “a resident other than a non-permanent resident” after the date following that on which five years have elapsed.

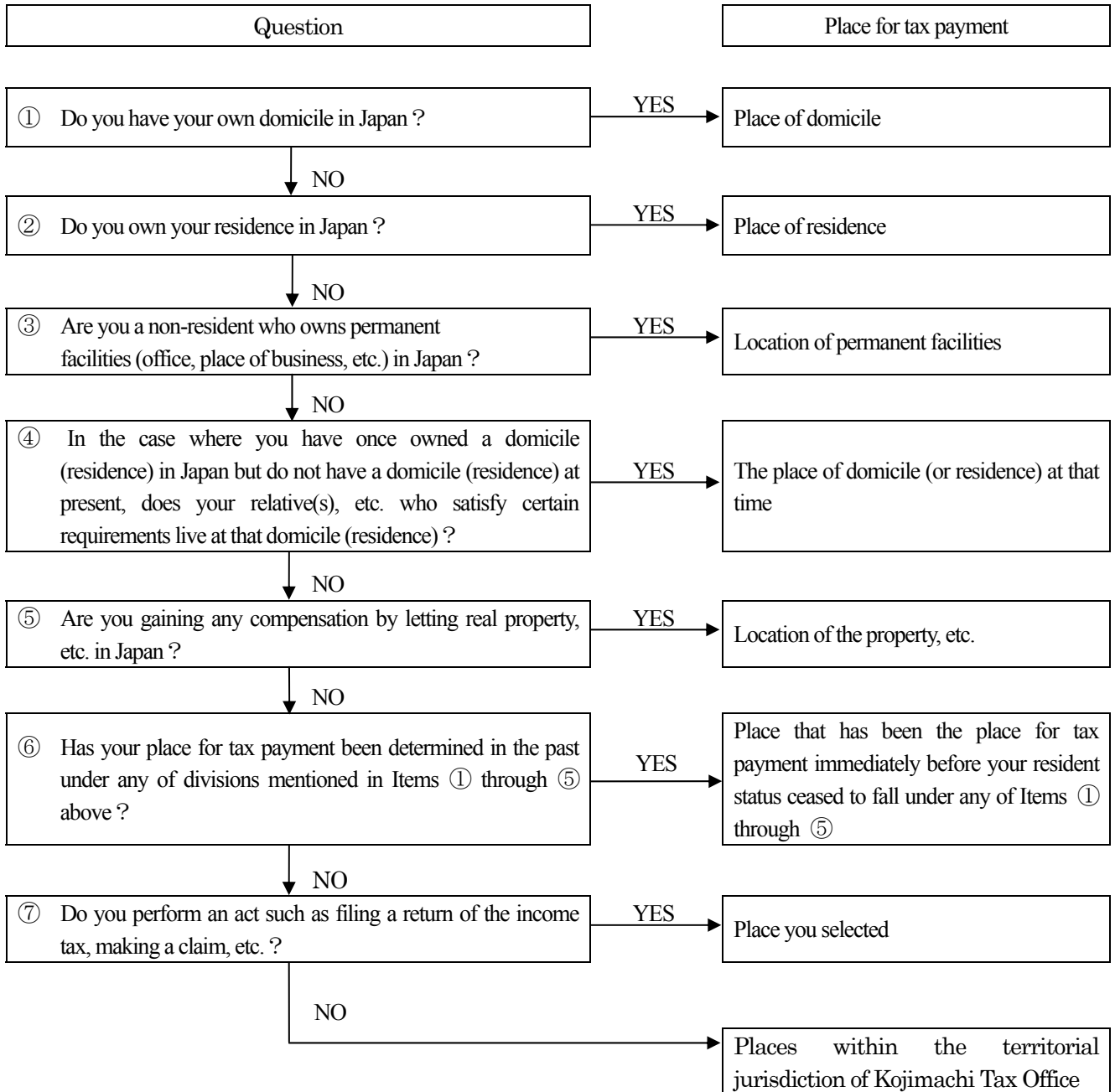
(Reference2) Judgment (presumption) of the presence of a domicile

Fact	Judgment	Remarks
An individual's base of living is in Japan.	Judged as having a domicile	Whether the base of living is Japan is judged by the presence of objective facts, for example, an individual has an occupation in Japan, an individual lives together with his/her spouse and any other relatives, or an individual owns a place of business.
An individual has an occupation which normally requires living in Japan continuously for one year or more.	Presumed as having a domicile	An individual who came to live in Japan in order to operate a business or engage in an occupation in Japan falls under this division (except for the case where it is clear that the period for staying in Japan is previously arranged to be less than one year by a contract, etc.)
Facts exist by which it can sufficiently be presumed that an individual has been living continuously for one year or more in Japan whether such individual has the Japanese nationality and has relatives who live together with such individual, and otherwise the presence of such individual's occupation and assets in Japan.	Presumed as having a domicile	

Note. Any individual who came to live in Japan to learn science and practical arts is treated as having an occupation for the period of living for learning in Japan.

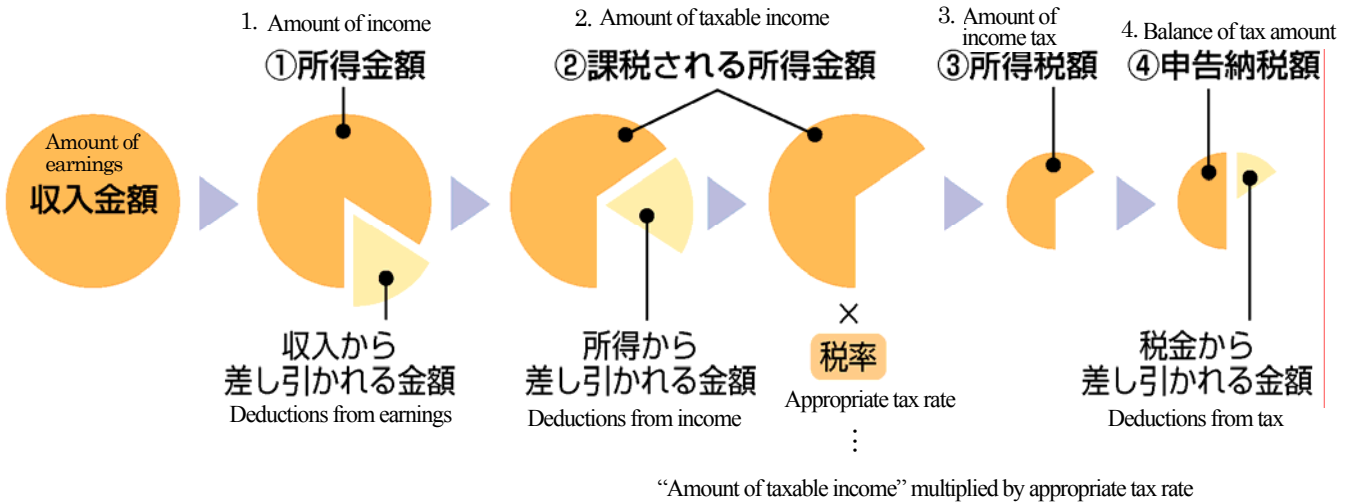
Place For Tax Payment

The place for tax payment means a place at which you shall pay tax. You are required to file a return with the district director of the tax office that has jurisdiction over the place for tax payment. The place for tax payment in the Income Tax Law is prescribed as follows:



Structure of Income Tax

The diagram below shows how your income tax is calculated, assuming you have only one type of income.



Note: 1. “Amount of earnings” includes the following:

- Sales and miscellaneous revenue made by retailers
- Property or land rent in the case of leasing real estate
- Salary, etc. in the case of salaried workers
- Lump-sum payments derived from life insurance policies, etc.

2. “Deductions from earnings” includes the following:

- Necessary deductible expenses (in the case of business income)
- Employment income deduction, etc.
- Deduction for social insurance premiums, etc.

3. “Deductions from income” (refer to “Deductions from income” on page 8 and 33)

4. “Appropriate tax rates” are divided into 6 levels, from 5% through to 40%.

5. “Deductions from tax” (refer to “Deductions from tax” and “Calculating your tax” respectively on page 8 and 46)

Types of Income & Taxation Methods

Type	Overview	Taxation methods
Business income (Sales, etc. ,Agriculture)	Income derived from commerce, industry, fisheries, agriculture, independent businesses	Aggregate Taxation
	Income derived from the sale of stocks and shares, and certain income derived from futures trading conducted on a business scale	Separate Taxation
Income from real estate	Income derived from the leasing of land ,buildings, sailing vessels, aircraft etc.	Aggregate Taxation
Income from interest	Income derived from bonds and debentures, interest on savings, etc.	Withholding Tax at Source
	Income derived from interest earned on savings held in overseas banks, etc.	Aggregate Taxation
Income from dividends	Income derived from dividends on surplus from corporations, or from divisions of earnings, etc. from publicly-subscribed investment trusts *There is a system in place that removes the necessity of having to declare dividend income (refer to “© The system in place that removes the necessity of having to declare dividend income” on page 27)	Aggregate Taxation
	Income derived from divisions of earnings etc. from corporate bond-like privilege of special purpose trust	Withholding Tax at Source
Employment income	Salaries, wages, bonuses, allowances, etc.	Aggregate Taxation
Miscellaneous income	Public pensions Income derived from National Pension, Employee Pension, mutual aid pensions for public servants, other public pensions etc.	
	Others Other income including fees for manuscripts, lectures, annuities from life insurance policies, etc. which do not fall into other types of income.	
	Income derived from the sale of stocks and shares, etc, and certain income derived from futures trading conducted as income activities (excluding those conducted on a business scale).	
	Of the profits obtained on redemptions of bonds and debentures, income derived from profits obtained on redemptions of certain discount bonds, etc.	Withholding Tax at Source
Capital gains	Income derived from the sale of machinery, golf club memberships, etc.	Aggregate Taxation
	Income derived from the sale of land, buildings, land-leasing rights, stocks and shares, etc. *Concerning the sale of stocks and shares, etc, income defined as business income or miscellaneous income is excluded	Separate Taxation
Occasional income	Lottery winnings, lump sum payments from insurance policies, prize money, etc.	Aggregate Taxation
	Income derived from certain single-premium endowment life insurance policies or single-premium casualty insurance policies where the period of insurance or mutual relief is 5 years or less.	Withholding Tax at Source
Income from forestry	Income derived from the sale of harvested forestry resources (timber), etc.	Separate Taxation
Retirement income	Income derived from retirement income, lump-sum pensions, one-time payments of aged pensions, etc. as defined by the Defined Benefits Corporate Pension Law and the Defined-Contribution Pension Law	

Note : 1. Aggregate Taxation:

A system whereby income tax is calculated in combination with other forms of income via the filing of a final tax return.

2. Separate Taxation :

A system whereby income tax is calculated separately from other forms of income via the filing of a final tax return.

3. Withholding Tax at Source:

A system whereby, irrespective of other forms of income, when income is received, a certain amount is withheld as tax; and this completes the payment of taxes.

In addition to the types of income mentioned in the “Overview” column of the above table, income derived from gold investment (savings) accounts is also liable to withholding tax at source.

4. Certain Income Derived from Trading in Futures:

Income means trading in product futures or financial product futures, etc. occurs and these trading positions are closed out.

Concerning income derived from over-the-counter derivatives trading, this is considered as either part of the business income component of aggregate tax or the miscellaneous income component of aggregate tax.

Deductions from income (tax allowances)

Type	Overview
Deduction for casualty losses	In the case of damage to property or household effects caused by theft, disaster or embezzlement
Deduction for medical expenses	When your annual medical expenses exceed a certain amount
Deduction for social insurance premiums	When you have paid social insurance premiums such as National Health Insurance, National Pension Insurance, Longevity Medical Insurance and Nursing-care Insurance
Deduction for small business mutual aid premiums	If you have made payments such as small business mutual aid premiums, personal pension premiums under the Defined-Contribution Pension Law or payments related to the Mentally and Physically Handicapped Dependents Mutual Relief System
Deduction for life insurance premiums	If you have paid premiums on life insurance policies or qualified individual pension plans
Deduction for earthquake insurance premiums	If you have paid earthquake insurance premiums or (former) long-term casualty insurance premiums
Deduction for donations	If you made donations to national or local government bodies, etc. in Japan, or certain specified political donations
Exemption for widows or widowers	If you are a widow or widower
Exemption for working students	If you are a working student
Exemption for the disabled	If you, your spouse or dependents have a disability
Exemption for spouses	When your spouse qualifies for an exemption
Special exemption for spouses	If your total annual income is not more than 10 million yen and your spouse's income exceeds 380,000 yen but is less than 760,000 yen.
Exemption for dependents	When you have dependents
Basic exemption	The basic exemption is 380,000 yen

Deductions from tax (main tax credits)

Type	Overview
Credit for dividends	When you have received income from dividends
Special credit for loans relating to a dwelling (specific additions or improvements, etc.)	If you constructed, purchased or rebuilt a house used as a dwelling or carried out specific additions or improvements, etc. (barrier-free improvements or improvements of home for better energy saving performance) with a housing loan
Special credit for contributions to political parties	When you made certain specified contributions to a political party or political organization
Special deduction for anti-earthquake improvement made to an existing house	In case of having executed earthquake-proof improvement work to your house
Special credit for digital certificates, etc	If you attach both a your digital signature and digital certificate pertaining to the digital signature and submit your final income tax return filing data by e-Tax by Monday, March 16, 2009 (Those persons who claimed this credit in 2007 can't do it.)
Credit for foreign tax	When you have paid tax corresponding to income tax overseas
Deduction for withholding tax	Income tax which has been withheld from salary or pensions, etc. when received

Procedures of a Final Return Who Must File

Please confirm the following provisions according to your resident status for 2008, because you are required to file a final return if any of the provisions applies to your situation.

	1. An Employment Income Earner
Resident	<p>You are required to file a final return if;</p> <p>(1) Your total employment income in 2008 exceeded ¥20,000,000.</p> <p>(2) You received employment income from one source only, and your total amount of various types of income (excluding employment and retirement income) exceeded ¥200,000.</p> <p>(3) You received employment income from two or more sources, and the total amount of your employment income not subject to the year-end adjustment or withholding tax and various types of income (excluding employment income and retirement income) exceeded ¥200,000.</p> <p>However, you need not file a final return if your employment income subject to withholding tax did not exceed ¥1,500,000 plus the total of (a) the deduction for social insurance premiums, (b) the deduction for small business mutual aid premiums, (c) the deduction for life insurance premiums, (d) the deduction for earthquake insurance premiums, (e) the exemption for the disabled, (f) the exemption for widows or widowers, (g) the exemption for working students, (h) the exemption and special exemption for spouses, and (h) the exemption for dependents; and your total amount of various types of income (excluding employment and retirement income) subject to withholding tax was ¥200,000 or less.</p> <p>(4) Your employment income was exempt from withholding income tax because you were an employee of a foreign embassy or legation in Japan or a household employee.</p> <p>(5) You received employment income abroad.</p> <p>(6) You are a director of a family company, or a relative of the director thereof, and received, besides remuneration, either (a) interest on loans, rent for a store, office, factory, or other real property, or (b) charges for the use of machines and tools from the company concerned.</p> <p>(7) The withholding of income tax from your employment income in 2008 was postponed or you received a tax refund under the provisions of the Law Relating to Exemptions, Deductions and Deferral of Tax Collection for Disaster Victims.</p> <p>Note: Even when any of the above conditions applies to you, you are not required to file a final return if the tax calculated after subtracting all your deductions, including the basic exemption from your total income, is less than the sum of your credit for dividends, special credit for loans relating to a dwelling specific additions and improvements, etc. in your year-end adjustment.</p>
	2. Those who Earn Income other than Employment Income
	<p>You are required to file a final return if:</p> <p>The amount of tax calculated based on your total income less the total amount of the basic exemption and other deductions is greater than the total sum of your tax credit for dividends.</p>
Non-Resident	<p>You are required to file a final return if:</p> <p>You have income subject to non-resident's aggregate taxation (refer to Note below)</p> <p>Note: Even when the above condition applies to you, you are not required to file a final return if the tax calculated after subtracting the basic exemption, the deduction for casualty losses and the deduction for donations from your total income, is less than your tax credit for dividends.</p>

Note: Below is the list of domestic source income of non-residents that is subject to aggregate taxation in accordance with the categories of non-residents.

- (1) A non-resident who has a permanent establishment for business, such as a branch, office, or factory in Japan: All income from sources in Japan. (According to provisions in tax treaties, the scope of aggregate taxation may be limited to the income attributable to branches, etc.)
- (2) A non-resident who undertakes construction projects in Japan for more than one year (this period varies according to provisions of tax treaties), or a non-resident who has specific business agents, etc. in Japan :
 - a. Income defined in subsections 1 to 5 of the section "INCOME FROM SOURCES IN JAPAN" on page 11.
 - b. Income defined in subsections 6 to 14 of the section "INCOME FROM SOURCES IN JAPAN" on page 11 which is attributable to business activities conducted in Japan in conjunction with construction, installation, or assembly projects or business activities conducted

through certain agents.

(3) A non-resident other than those classified in either (1) or (2) above:

a. Of the income defined in subsection 1 and 3 of the section “INCOME FROM SOURCES IN JAPAN” on next page,

- ① Income derived from the management or possession of assets located in Japan;
- ② Income derived from the sale of real estates, rights established on real estates, mining rights, or stone-quarrying rights located in Japan;
- ③ Income derived from the cutting or sale of forestry in Japan ;
- ④ Income derived from the sale of stocks, etc. of a domestic corporation to the corporation by taking advantage of the position of being a leading shareholder after buying in bulk the particular stocks, etc;
- ⑤ Income derived from the sale of rights to the use of golf club facilities in Japan, and the sale of stocks resembling such rights ;
- ⑥ Income derived from the sale of assets located in Japan during your stay in Japan ;
- ⑦ Income listed in Note 1 on next page.

b. Income categories listed in subsection 4 or 5 of the section “INCOME FROM SOURCES IN JAPAN” on next page.

(Reference) INCOME FROM SOURCES IN JAPAN

The following income is treated as income from sources in Japan.

1. ㊤Income from business conducted in Japan, ㊦ income from the management, possession, or disposal of assets situated in Japan and ㊣ the income listed in Note 1 (excluding income which falls under 2 to 14 below). (refer to Note 1)
2. Distributions derived from the profits of a business operating in Japan on the basis of partnership contract and received in accordance with the provisions therein. (refer to Note 2)
3. Income from sale or disposal of land, right existing on land, buildings, facilities attached to buildings, and structures in Japan. (refer to Note 3)
4. Income received as compensation for the following business activities, which consist of personal services provided in Japan ;
 - (1) Performing entertainment or professional sports.
 - (2) Services provided by lawyers, accountants, architects, or other professionals.
 - (3) Services provided by persons possessing scientific, technical, or managerial expertise or skill. (Income from those services incidental to the main business activities of the enterprise concerned should be included in income from business conducted in Japan mentioned in paragraph 1 above. Such incidental services include selling machinery or equipment, supervising construction, installation, or assembly projects.)
5. Rent or other compensation for the use or lease of real estate (including rights therein or established thereon) located in Japan, and rental of a ship or aircraft in which the lessee is a Japanese resident or a domestic corporation.
6. Interest on national and local government bonds and debenture that domestic corporations issue; the interest of debenture caused from business in Japan and issued by foreign corporations; interest on savings deposited to entities located in Japan; and distribution of income from jointly managed trusts, bond investment trusts, publicly offered bond investment trust placed with entities located in Japan.
7. Dividends on surplus, dividends of profits, distribution of surpluses, interest from funds from domestic corporations as well as distribution of profits from investment trusts (excluding those coming under 6) and special purpose trusts.
8. Interest on loans, provided the borrower uses the proceeds to conduct business in Japan. (refer to Note 4)
9. Royalties for the use of, or the right to use, industrial property rights (including know-how), copyrights (including right of publication and neighboring right, etc.); rental charges on equipment and proceeds from the sale of industrial property rights or copyrights, when such properties are used in conducting business in Japan.
10. Salaries, wages, or other remuneration received for employment and other personal services performed in Japan (refer to Note 5 below) ; pensions ; severance allowances derived from personal services provided during the resident taxpayer period. (refer to Note 6)
11. Monetary award of the advertisement of a business conducted in Japan.
12. Pensions from life insurance contracts, casualty insurance contracts or similar contracts concluded through an entity located in Japan. (Government pensions are included in 10 above.)
13. Compensation money for benefit, interest, income or spreads paid in conjunction with postal installment savings or mutual savings installments ; and interest on mortgage bonds cumulative gold purchase savings accounts, foreign currency time deposits, single premium endowment life insurance and other similar financial products sold by entities located in Japan.
14. Distributions of profits resulting from silent partnership and other analogous contractual arrangements for the purpose of contributing capital to a business operating in Japan.

Note 1: The following are treated as income from sources in Japan.

- (1) Insurance benefits, compensations for damages received in conjunction with business conducted in Japan or assets located in Japan.
- (2) Donations of assets situated in Japan (excluding those from individuals).
- (3) Income from the discovery of buried property or the recovery of lost articles in Japan.
- (4) Awards received as a prize of a prize contest held in Japan.
- (5) Occasional income derived from activities conducted in Japan.
- (6) Economic benefits received in conjunction with business conducted in Japan or from assets located in Japan.

Note 2: The following are examples of contracts falling under the classification “contract of partnership” .

- (1) A contract of partnership as stipulated in Section 667, Article 1 of the Civil Code;
- (2) A venture capital investment limited partnership agreement as stipulated in Section 3, Article 1 of the Law Relating to Venture Capital Investment Limited Partnerships;
- (3) A limited liability partnership agreement as stipulated in Section 3, Article 1 of the Law Relating to Limited Liability Partnerships;
- (4) Any agreement concluded abroad that is similar in nature

to the above.

- Note 3: Income received from a person who uses a purchased property as a dwelling place for himself / herself or his / her relatives is not the income of 3 but the income from sources in Japan of 1 ⑥ when the income is not more than ¥100 million.
- Note 4: Interest on shipper's usance bills and bank import usance bills becoming payable within six months of the date of issuance should be included in income from business conducted in Japan mentioned in subsection 1 above.
- Note 5: Services rendered as a director of a domestic corporation and services provided aboard a ship or aircraft operated by a resident or a domestic corporation are deemed to have been performed in Japan regardless of where such services are performed in reality.
- Note 6: Salaries, wages, and other remuneration for personal services performed in Japan are treated as income from sources in Japan even if they are not paid in Japan.
- Note 7: Income defined in subsection 2 ~ 14 above is as a rule subject to withholding income tax at source.

Note: If you are the taxable proprietor, you are required to file the Consumption and Local Consumption Taxes Final Return with your tax office no later than, **March 31, 2009**. For details, please refer to "2008 Consumption and Local Consumption Taxes Final Return Guide For Sole Proprietors," etc..
"Taxable proprietors" are :
(1) those who had taxable sales amounting to more than ¥10 million during 2006 ; or
(2) those who do not fall under category above, but have submitted the "Report on the Selection of Taxable Proprietor Status for Consumption Tax" .

Tax Refund

Even when you are not legally required to file a final return, you may file to receive a refund for tax excessively prepaid or withheld. In such a case, please file your return early to obtain a refund (Note that refund returns may be filed before Feb. 15). The following persons are advised to be careful in this regard:

1. Those persons with small amount of income in 2008, who received dividends subject to aggregate taxation or manuscript fees.
2. Those persons with employment income who can claim deductions for casualty losses, medical expenses, donations, or special credit for loans relating to a dwelling (specific additions or improvements, etc.) (excluding cases in which this deduction is applied in the year-end adjustment), special deduction for contributions to political parties, etc., special deduction for anti-earthquake improvement made to an existing house and special credit for digital certificates, etc.
3. Those persons whose income is limited to miscellaneous income from “public pensions, etc.” and who can claim deductions for medical expenses, social insurance premiums, etc.
4. Those persons with employment income who were not subject to the year-end adjustment because they terminated their employment before the end of 2008, and were not reemployed during the remaining period of the year.
5. Individuals with retirement income who fall under one of the following provisions.
 - (1) Individuals for whom a deficit results when income deductions are subtracted from total various incomes, excluding retirement income.
 - (2) Individuals for whom 20% of their retirement income was withheld at source resulting in an amount of withheld tax exceeding normal levels because they did not submit a “return form relating to retirement income earners” **【退職所得の受給に関する申告書】** when receiving their retirement income (refer to Note 2)
6. Those persons who pay their tax in advance but are not required to file a final return.

Note 1: Even if you are an employment income earner and are not required to file a final return because your total amount of various types of income other than employment and retirement income is ¥200,000 or less, you must include the total amount of various types of income in addition to employment and retirement income when you file your final return for refund.

Note 2: Retirement income is calculated as follows.

(Earnings - deduction for retirement income) × 0.5

The deduction for retirement income is calculated as follows.

i. For individuals with 20 years or less of employment:

¥400,000 × number of years of employment (enter “¥800,000” if less than ¥800,000)

ii. For individuals with more than 20 years of employment:

¥700,000 × number of years of employment - ¥6,000,000

Individuals who have ceased working due to a disability may add ¥1,000,000 to the amounts resulting from the formulas in i or ii.

Principal revisions that apply to your 2008 income tax

1. Certain improvements of home for better energy saving performance has been added to the scope of additions or improvements, etc. targeted under special credits for loans relating to a dwelling. Please refer to “About the special credit for loans relating to a dwelling” 「住宅借入金等特別控除を受けられる方へ」 on the National Tax Agency website, and further details are also available at local Tax Offices.
 2. If you carry out specific additions or improvements with a housing loan that include improvements of home for better energy saving performance to a house where you live after April 1, 2008, it is possible to receive special credit for loans relating to a dwelling (special additions and improvement, etc) under certain conditions. Please refer to “About the special credit for loans relating to a dwelling (specific additions and improvements, etc.)” 「特定増改築等住宅借入金特別控除を受けられる方へ」 on the National Tax Agency website, and further details are also available at local Tax Offices.
 3. Compensation for special health guidance provided for persons judged to be equivalent to have high blood pressure based on the results of special health examinations and so on has been added to the targeted scope of deduction for medical expenses (refer to “Deduction for medical expenses” on page 34).
 4. Upon acquisition as a result of payment of the stock of special new small and medium enterprises from April 1, 2008 and thereafter, it is now possible to apply a certain amount of the value required for that acquisition to deductions for donations (refer to “Deduction for donations” on page 39).
- * Further details appear in “the *Fiscal Year 2008 Outline of Income Tax Revisions*” 「平成20年分 所得税の改正のあらまし」 on the National Tax Agency website, and are also available at local Tax Offices.

Regarding Payment of Tax

The due date for paying tax is the same as for filing a final return: Monday, March 16, 2009. Please pay tax at the Tax office where you stayed or resided by this date or any financial institution “Bank of Japan annual revenue agency” with a tax payment slip, which is available at these places.

When tax payment slips are not available at financial institutions, please contact the Tax Office in the district where you stayed or resided.

Those who use tax payment by transfer account are advised to ensure that they have sufficient funds in their account.

Tax payment by transfer is an extremely convenient system enabling payments to be made by simply confirming your savings account balance. There is no need to visit the financial institution or the Tax Office, with the tax payments deducted automatically from your own financial institution account. If you want to set up it, please refer to “Application (notification of change) for tax payment by transfer account” on page 62 for more details.

When your tax payment does not exceed ¥300,000, the tax payment slip with barcode can be issued at the Tax Office in the district where you stayed or resided. You can pay your tax requirement in cash at convenience stores with this slip.

Please note that if you pay your tax late, you will be liable to delinquent tax imposed on a daily basis, commencing on the day after the due date. This also applies to tax payment by transfer account delayed due to the lack of funds in the taxpayer’s account. In such cases you are required to pay your tax and the delinquent tax, along with tax payment slip provided at the Tax office or any financial institution in the district of the Tax office where you stayed or resided. Please refer to “Please File Returns correctly” on page 2 for details on delinquent tax.

The date of tax payment by transfer account for income tax (for third installment) will be

Wednesday, April 22, 2009

Postponement of Tax Payment

If you pay half or more of the tax declared in your final return by March 16th Monday, 2009 (when using tax payment by transfer account, if you make payment on the day of transfer [Wednesday, April 22, 2009]), you may be permitted to pay the balance by Monday, June 1, 2009. If you wish to do so, you must complete the appropriate items in the section entitled “report of postponement of tax payment” on page one of your final return. (Please refer to “Notification of postponement of tax payment” on page 54 for further details.) Your tax amount will accrue interest during the postponement period. Please refer to “Please File Returns correctly” on page 2 for more details on interest tax.

If there is a mistake in the amount of income tax calculated in the final tax return

Please make corrections to the content of your return using the following methods.

	Method of Correction
When tax amount, etc. included in return is actually less than what it should be	File “amended return” to correct amount.※
When tax amount included in return is actually greater than what it should be	As a rule, within one year of the deadline for submitting final tax returns, you can request a correction to the tax return in order to correct amounts.

※ If an incorrect return amount is not voluntarily corrected, a District Director of Tax Office will correct it.

Furthermore, irrespective of it being necessary to file a tax return, in cases where there is no final income tax return filed, a District Director of Tax Office will decide on the amount of income and tax.

Please note that in cases where the District Director of Tax Office corrects or makes a determination on a return and cases where returns are filed after the filing deadline, an additional tax may be levied, and you will be required to pay your tax and any delinquent tax together.

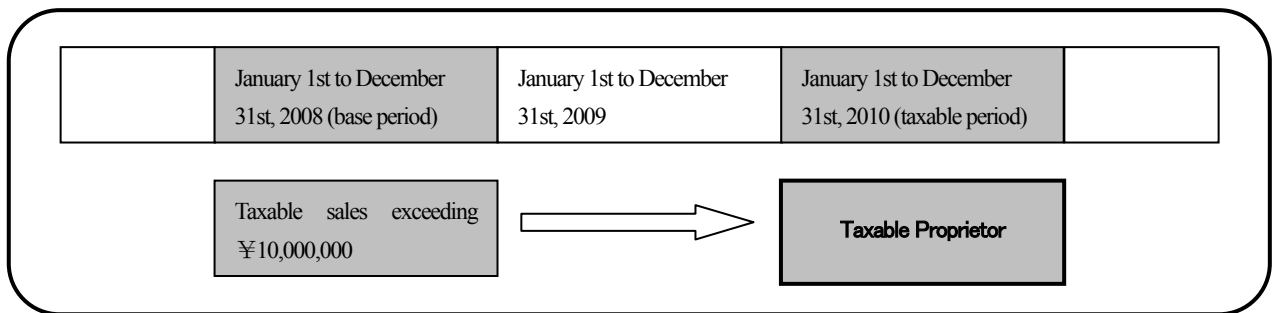
Notice concerning consumption tax and the obligation to file a declaration

Individuals with sales (taxable sales) in 2008 exceeding ¥10,000,000 will become taxable proprietor subject to consumption tax for their sales in 2010. Individuals newly becoming taxable proprietor should submit a “Report on the Selection of Taxable Proprietor Status for Consumption Tax” [消費税課税事業者届出書] to the Tax Office in their area as soon as possible.

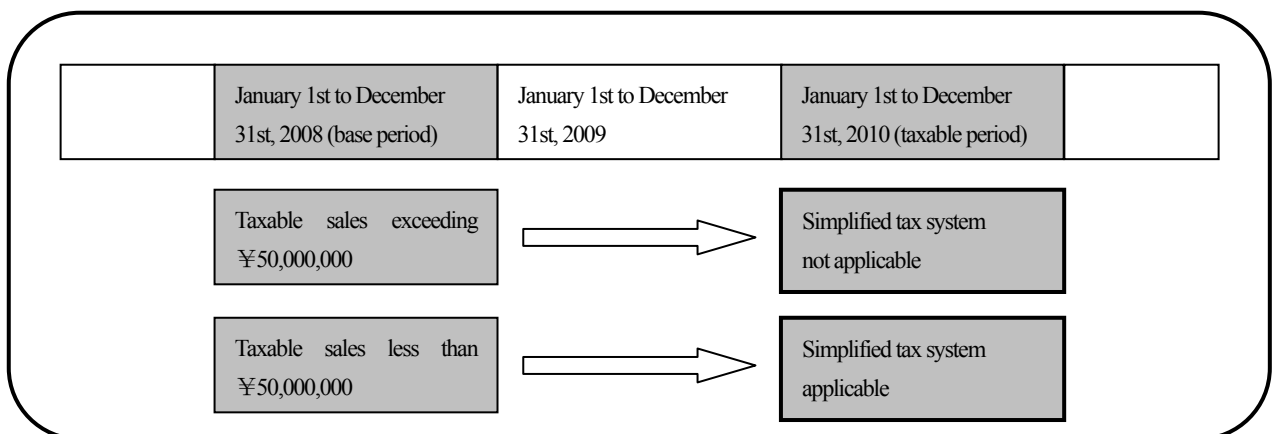
In general, the amount of consumption tax paid is calculated by deducting the consumption tax imposed on taxable purchases from the consumption tax imposed on taxable sales. However, individuals whose taxable sales year before last amounts to less than ¥50,000,000 do not have to calculate their actual consumption tax imposed on taxable purchases, rather, they can select the “simplified tax system” [簡易課税制度] enabling them to calculate the amount of tax due from the consumption tax imposed on taxable sales.

Starting in 2010, individuals who will file returns using the simplified tax system must submit a “Report on the Selection of the Simplified Tax System for Consumption Tax” [消費税簡易課税制度選択届出書] to the Tax Office in their area by December 31, 2009.

Proprietor tax exemption point application relationship



Simplified tax system application relationship



* Individuals subject to general taxation (those not selecting the simplified tax system) who do not have in their possession a ledger recording all taxable purchases and other facts as well as all invoices cannot claim a deduction for the consumption tax portion of their purchases and business expenses. Please exercise caution.

Notification from Local Governments

For further details, please contact your local government office.

Notification: For recipients of public pensions who have the obligation to pay individual inhabitant's tax

From October of 2009, regarding recipients of public pensions who are 65 years old and upward on 1 April of the relevant year (those who will receive more than ¥180,000 for that fiscal year from basic old-age pension, old-age pension, retirement pension, etc. on the day above) and who have individual inhabitant's tax (municipal tax, prefectural tax) obligation for that fiscal year, the individual inhabitant's tax of income from other public pensions, etc. shall be subject to special collection (be withheld) six times per year when these pensions are paid.

Although the taxable amount is calculated on the basis of the amount of income from the employees' pension (kosei nenkin), the mutual aid pension (kyosai nenkin) and other public pensions, only basic old-age pension, old-age pension, retirement pension, etc. shall be subject to special collection (be withheld). (Excluding those who can choose the special collection, the ordinary collection will be applied to the method for paying the individual inhabitant's tax on income from other public pensions, etc.)

This special collection of individual inhabitant's taxes of income from public pensions means a change in the method for paying individual inhabitant's tax; **it does not create a new tax burden.**

Information on the types of public pensions and the amount of taxes, etc. pertaining to the special collection will be provided by the Notification of Determined Taxable Amount sent out by your local government office in June of the relevant year.

Please note that, during the first half of the fiscal year in which special collections commence (June, August), the ordinary collection will be applied.

Notification: Interim measures accompanying the transfer of taxes (relationship to local taxes)

Concerning prefectural and municipality special tax credit for loans relating to dwellings for individuals

(Persons who qualify are those who moved into their dwelling between January 1, 1999 to December 31, 2006) *1

Accompanying the transfer of tax revenue sources, because the amount of income taxes (national) collected will decline starting with 2007 income taxes, for those persons who see a reduction in the amount of special credit for loans relating to a dwelling that they are able to claim against, by a filing yearly return addressed to the mayor of the municipality in which they live*2 (The deadline is Monday, March 16, 2009. You can file it by receiving tax notice of 2009 individual inhabitant's tax.), it will be possible to claim those reductions in special credits for loans relating to a dwelling from the following year's (2009) municipal taxes. For more information, please consult with your nearest municipality office.

(Note 1) With regard to persons who moved into their dwelling in either 2007 or 2008, a special credit has been established for a period of 15 years with regard to the special credit for loans relating to a dwelling for income taxes (national taxes).

(Note 2) This means the mayor of the municipality in which the individual lives as of January 1, of each tax year. Please note, in order to file a final income tax return, it is possible to do so via the district director of your local Tax Office.

Notification: The change in tax system for donations

In addition to the donations you made to prefectures, municipalities, the community chest in the district where you live or the local chapters of the Japan Red Cross Society, the scope of deduction for donations has been broadened with the donations made to the organizations, which prefectures or municipalities specify in ordinance, of the educational organizations or the social welfare institutions, etc. in the scope of deduction for donations.

Final Return, Appendix, Statement, etc.

Types of final return form

There are two types of final return form, A and B. Please refer to the table below to see which one you should use.

Form to use	Contents of final return
A	Those who have employment income, miscellaneous income, income from dividends or occasional income and who do not have any prepaid tax
B	Everyone regardless of the type of income
Either B and separate taxation form, or B and case of loss form	B and separate taxation form
	1) Those who have capital gains related to land or building, etc.
	2) Those who have capital gains related to stocks and shares subject to separate taxation
	3) Those with income from future trade subject to separate taxation
	4) Those with income from forestry or retirement income
	B and case of loss form
	5) Those whose amount of income in 2008 was in deficit
6) Those who will go into deficit if they subtract casualty losses from their amount of income in 2008	
7) Those who will go into deficit if they subtract their amount of losses carried-over from their amount of income in 2008	

Those who are completing form B and also fall into any of the categories listed from 1) to 7) below, should attach a separate taxation form or case of loss form depending on the content of the return.

And those who need separate taxation form or case of loss form in addition to form B can get the respective instructions.

The third duplicate is your copy. Please keep it to prepare the tax return for next year.

Appendix, statement , etc.

Depending on the content of the return, the following may be used as appendix and calculation forms.

Appendix (for losses carried-over related to transfer of listed stocks and shares)
Appendix (for losses carried-over relating to future trade)
Statement of income from the transfer of assets (Return form appendix, detailed statement and calculation form)
Detailed statement and calculation form of capital gains, etc. derived from transfer of stocks and shares, etc.
Table for calculating amount of necessary expenditure when a special exception is to be applied in calculating income of home workers
Calculation form relating to the income derived from the business conducted by limited liability partnerships. (appendix)
Form for calculating losses not included in business expenses relating to the income derived from the business of partnerships
Detailed statement concerning specified expenditures for employment income earners
Calculation form for aggregation of profit and loss.
Calculation form for averaging taxation on fluctuating income and temporary income
Calculation form for credit for dividends related to specific investment trusts.
Detailed statement and calculation form for special credit for loans relating to a dwelling (special additions and improvements, etc)
Detailed statement and calculation form for special credit for contributions to political parties
Detailed statement and calculation form for special deduction for anti-earthquake improvement made to an existing house
Detailed statement for credit for foreign taxes
Confirmation of the Type of Resident Status,Etc.
Statement of income
Itemized statement of debts and assets
Detailed statement of medical expenses

A final return, appendix, statement, etc., are available for download from the National Tax Agency website.

Form A

- The form consists of three carbon copies. Spread the sheet or tear off the page 2 from page 1 along the perforation in the middle of the sheet. Write firmly with a ballpoint pen. Complete all the appropriate sections.
- When you write the reading of Chinese characters in your name, please write any sonant marks in the adjacent box to each character.
- The third sheet is your copy and you may detach it. Please get it off when you submit the tax return.

平成 年分の所得税の確定申告書 A

FA0014

第一表
平成二十年分以降用

住所 (又は居所)	フリガナ	氏名
平成 年 1 月 1 日の住所	性別 学歴上の氏名	学歴上の氏名
	男 女	生年月日
	電話番号	〒 宅・勤務先・携帯
		番号

(単位は円)

収入金額等	給 与 ①	課税される所得金額 (① - ②)	0 0 0
	公的年金等 ②	上の①に対する税額	
	雑 ③	配 当 控 除 ④	
	配 当 ④	(特定増改築等) 住宅借入金等特別控除 ⑤	
所得金額	給 与 ①	政党等寄附金特別控除 ⑥	
	雑 ②	住宅耐震改修特別控除 ⑦	
	配 当 ③	電子証明書等特別控除 ⑧	
	一時 ④	差引所得税額 (⑨-⑩-⑪-⑫-⑬)	
合 計 (①+②+③+④) ⑤	源泉徴収税額 ⑭		
所得から差し引かれる金額	社会保険料控除 ⑥	申告納税額 納める税金 (⑭-⑮-⑯)	0 0
	小規模企業共済等掛金控除 ⑦	還付される金 ⑰	
	生命保険料控除 ⑧	配偶者の合計所得金額 ⑱	
	地震保険料控除 ⑨	雑所得・一時所得の源泉徴収税額の合計額 ⑲	
	寡婦・寡夫控除 ⑩ 0 0 0 0	未納付の源泉徴収税額 ⑳	
	勤労学生・障害者控除 ⑪ 0 0 0 0	申告期間までに納付する金額 ㉑	0 0
	配偶者控除 ⑫ 0 0 0 0	返納額出額 ㉒	0 0 0
	配偶者特別控除 ⑬ 0 0 0 0		
	扶養控除 ⑭ 0 0 0 0		
	基礎控除 ⑮ 0 0 0 0		
⑯から㉑までの計 ⑳			
雑損控除 ㉑			
医療費控除 ㉒			
寄附金控除 ㉓			
合 計 (⑳+㉑+㉒+㉓) ㉔			

納税 納 額 住 民 税 納 額 一 連 番号

When boxes for filling in figures are provided, please write neatly in the center as follows:

“1” should be written in a single downward stroke

Leave some space to the left

Vertical line protruding slightly

Make a slight downward angle

【example】

0 1 2 3 4 5 6 7 8 9

Write up to the edge

If you have amounts over one hundred million, fill in the boxes as shown below:

(Example for the figure 1,234,567,890)

【example】 1 2 3 4 5 6 7 8 9 0

Form B

- The form consists of three carbon copies. Spread the sheet or tear off the page 2 from page 1 along the perforation in the middle of the sheet. Write firmly with a ballpoint pen. Complete all the appropriate sections.
- When you write the reading of Chinese characters in your name, please write any sonant marks in the adjacent box to each character.
- The third sheet is your copy and you may detach it. Please get it off when you submit the tax return.

平成 年分の所得税の 申告書B FA0024

住所	フリガナ	氏名		性別	職業	収入・所得	世帯主の氏名	世帯主の住所
〒 市 区 町 丁目 番 号	〒 市 区 町 丁目 番 号							
生年月日	性別	配偶者	収入・所得	世帯主の氏名	世帯主の住所	電話番号	居住・勤務先・通学先	印鑑

収入金額等	1	2	3	4	5	6	7	8	9	10
所得金額	1	2	3	4	5	6	7	8	9	10
所得から差し引かれる金額	1	2	3	4	5	6	7	8	9	10

税	1	2	3	4	5	6	7	8	9	10
算	1	2	3	4	5	6	7	8	9	10
その他	1	2	3	4	5	6	7	8	9	10

When boxes for filling in figures are provided, please write neatly in the center as follows:

“1” should be written in a single downward stroke

Leave some space to the left

Vertical line protruding slightly

Make a slight downward angle

【example】

0 1 2 3 4 5 6 7 8 9

Write up to the edge

If you have amounts over one hundred million, fill in the boxes as shown below:

(Example for the figure 1,234,567,890)

【example】 123 4 5 6 7 8 9 0

How to Fill Your Final Return

Starting on this page we will show you how to fill in your return in sequence. Please refer to this guide when you make your return.

There are calculation columns provided in the following sections: “amount of earnings”, etc. **収入金額等**, “amount of income,” **所得金額**, “deductions from income” **所得から差し引かれる金額**, “tax calculation” **税金の計算**, “report of postponement of payment” on page 1 ; and inhabitant taxes [住民税に関する事項] for those using form A, and enterprises taxes [住民税・事業税] for those using form B on page 2 of the final return forms.

Please make your calculations using this guide first, then write the appropriate items on your final return.

The columns for calculations are arranged as below.

Example: in the case of income from dividends
(Please refer to “Income from dividends” on page 26.)

○ Item column [項目欄] Write the amount for the item in the amount column on the right	○ Amount column [記入(計算)欄] Write the amount or the result of calculation
--	--

Amount of earnings from dividends, etc. (including tax)	(Total)	A
Interest on liabilities		B
A - B (subtracted figure)	(⁰ when in deficit)	Amount of income from dividends.

○ **Symbol column** [記号欄]
Symbols refer to the calculation column relating to the amount column to the left. Use them when there is a calculation such as **A - B**.

Name and address, etc.

How to fill in final return A

- (Page 1 of final return)
Write the name of the Tax Office with jurisdiction over the area where you live here: [**税務署長**].
- (Page 1 of final return)
Write the date you file your return here:
[**年 月 日**] Year/Month/Day.
- (Page 1 and 2 of final return)
Write “20” in the box [**□□**] here: [**平成□□年分所得税の確定申告書A**].
This is already printed on your return form if you received it by post from the Tax Office.
- (Page 1 of final return)
Write your address and post code here: [**住所 (又は居所)**].
If you are filing your return with a Tax Office other than the one in charge of the district where you live, draw a circle around [**又は居所**].
Note: If you are using your place of residence instead of your home address as your “place for tax payment”, you must file a notification stating this change in place for tax payment.
- (Page 1 of final return)
Write “21” in the space here: [**平成 年1月1日の住所**] and write your address as of January 1, 2009.
- (Page 1 of final return)
Write your name here: [**氏名 (フリガナ)**], indicating the reading of the Chinese characters by writing kana beside it, and apply your seal to the same.
When writing the pronunciation of names using the Japanese syllabary, please treat voiced sound marks and semi-voiced sound marks as one character and leave a box blank between your first and last name.
- (Page 1 of final return)
Indicate your sex by circling [**男**] (male) or [**女**] (female).
- (Page 1 of final return)
Write the name of the head of household here: [**世帯主の氏名**] and your relationship to him or her here: [**世帯主との続柄**].
- (Page 1 of final return)
Write your date of birth here: [**生年月日**].
Write the number of the era in which you were born (see the right box) and the year of the era next to it in this order. Use double figures (inserting a zero if necessary) for the year, month and day.
- (Page 1 of final return)
Write your telephone number starting with the area code here: [**電話番号**], and circle the appropriate classification; [**自宅**] (home), [**勤務先**] (office) or [**携帯**] (mobile).

明治...[1]
(Meiji)
大正...[2]
(Taisho)
昭和...[3]
(Showa)
平成...[4]
(Heisei)

(11) (Page 1 of final return)

Draw a circle here: [翌年以降送付不要]

If you have received your return form by post from the Tax Office and will not require a form next year and beyond, you should draw a circle in the appropriate box.

(12) (Page 2 of final return)

Write your name and address here: [住所、氏名(フリガナ)]. Those who have had a return form sent to them by their Tax Office will already have their name and address printed here; please correct it if necessary. If you do not use the form sent by the Tax Office, please make sure you write your name and address on page 2.

How to fill in final return B.

(1) (Page 1 of final return)

Write the name of the Tax Office with jurisdiction over the area where you live here: [税務署長].

(2) (Page 1 of final return)

Write the date you file your return here:

[年 月 日] Year/Month/Day.

(3) (Page 1 and 2 of final return)

Write "20" in the box [□□] here: [平成□□年分所得税の申告書B] and write "Final" in the blank space. Write "20" in the box at the top of page two of your return. This is already printed on your return form if you received it by post from the Tax Office.

(4) (Page 1 of final return)

Write your address (or place of business, office, etc.) and post code here: [住所(又は事業所・事務所・居所など)]. If you are filing your return with a Tax Office other than the one with jurisdiction over the district where your home address is, draw a circle around the appropriate word in the brackets and write that address in the top column and your home address in the lower column.

Note: If you are using your place of business instead of your home address "place for tax payment", you must file a notification stating this change in place for tax payment.

(5) (Page 1 of final return)

Write "21" in the space here: [平成 年1月1日の住所] and fill in your address as of January 1st 2009.

(6) (Page 1 of final return)

Write your name here: [氏名(フリガナ)], indicating the reading of the Chinese characters by writing kana beside it, and apply your seal to the same.

When writing the pronunciation of names using the Japanese syllabary, please treat voiced sound marks and semi-voiced sound marks as one character and leave a box blank between your first and last name.

(7) (Page 1 of final return)

Indicate your sex by circling [男] (male) or [女] (female).

(8) (Page 1 of final return)

Write your occupation here: [職業]. If you are running business, please precisely indicate the nature of your business (greengrocery, automobile repainting shop, etc.). Those running several kinds of businesses have to indicate all of them.

(9) (Page 1 of final return)

Write the name of your business and pseudonym, if there is one here: [屋号・雅号].

(10) (Page 1 of final return)

Write the name of the head of household here: [世帯主の氏名] and your relationship to him or her here: [世帯主との続柄].

(11) (Page 1 of final return)

Write your date of birth here: [生年月日].

Write the number of the era in which you were born (see the right box) and the year of the era next to it in this order. Use double figures (inserting a zero if necessary) for the year, month and day.

明治…[1] (Meiji)
大正…[2] (Taisho)
昭和…[3] (Showa)
平成…[4] (Heisei)

(12) (Page 1 of final return)

Write your telephone number starting with the area code here: [電話番号], and circle the appropriate classification; [自宅](home), [勤務先](office) or [携帯](mobile).

(13) (Page 1 of final return)

Circle the type(s) [種類] of the return you are filing:

Blue return → 青色

Separate taxation form → 分離

Final return in case of loss → 損失

(14) (Page 1 of final return)

"Special agricultural income earners" [特農の表示].

If income from agriculture accounted for over 70% of your total income in 2008 and over 70% of that agricultural income was earned after September 1st, then circle: [特農].

(15) (Page 1 of final return)

Draw a circle here: [翌年以降送付不要]

If you have received your return form by post from the Tax Office and will not require a form next year and beyond, you should draw a circle in the appropriate box.

(16) (Page 2 of final return)

Write your name and address and the name of your business here: [住所、屋号、氏名(フリガナ)]

If you file return with the Tax Office that has jurisdiction over your office or business establishment other than your home address, write the address of such office or business establishment.

Those who have had a return form sent to them by their Tax Office will already have their name and address printed here; please correct it if necessary. If you do not use the form sent by the Tax Office, please make sure you write your name and address on page 2.

Amount of earnings, etc. / Amount of income

1 Business [事業] income (from sales etc. [営業等] and agriculture [農業])

For those using form B

Business income from sales, etc. includes wholesale and retail commerce, hotels and restaurants, manufacturing, construction, finance, transport, maintenance, the service sector and any concern whose income derives from sales. It also includes the income of doctors, lawyers, writers, actors and actresses, professional baseball players, traveling salespersons, carpenters and those involved in fisheries or similar enterprises.

Agricultural income is defined as deriving from agricultural production, fruit growing, sericulture, rearing of poultry and livestock, and dairy farming.

Please note that business income may be liable to enterprise tax. (refer to “About inhabitant taxes and enterprise taxes” on page 56)

◇ Documents, etc. to be attached

You must attach the “statement of earnings and expenses” and “financial statement for blue return”.

◇ How to calculate income

Subtract necessary expenses from total earnings.

The individuals who satisfy both of the requirements below are eligible for special treatment in calculating necessary expenses relating to amount of business income and miscellaneous income, and should therefore refer to the document “For those working at home and others eligible for special treatment in calculating business income” [家内労働者等の事業所得等の所得計算の特例の適用を受けられる方へ].

i Home workers, traveling salespersons, money collectors, electricity meter-readers, or people conducting on-going personal services for a specific group of people.

ii Individuals whose total amount of (i) earnings from employments income and (ii) necessary expenditures related to business income and miscellaneous income is less than 650,000 yen.

◇ How to complete form B

Write each amount entered in the “statement of earnings and expenses” or “financial statement for blue return” in the following blocks of the first page of the return here:

amount of earnings, etc. “business (sales, etc. or agriculture)” **収入金額等** [事業(営業等⑦・農業①)], “amount of income (business (sales, etc. 1 or agriculture 2)” **所得金額** [事業(営業等①・農業②)].

Write the total amount entered in the “statement of earnings and expenses” or “financial statement for blue return” in the following blocks of the first page of the return here: “miscellaneous” (total amount of wages (deduction) for family employees 43) (special exemption for blue return 44) **その他** [専従者給与(控除)額の合計額④], [青色申告特別控除額④]. If applicable, you should also fill in the appropriate sections in the “statement of income” (withholding tax) [所得の内訳(源泉徴収税額)] on page 2.

You should provide the following information in the blocks headed “items concerning family business employees” [事業専従者に関する事項], on the second page of your return: name of family business employee(s) [氏名], date of birth [生年月日], relationship [続柄], number of months employed and frequency of work (those filing a white return only) [従事月数・程度], nature of business (white returns only) [仕事の内容], amount of wages (deduction) for family employee [専従者給与(控除)額].

Individuals who are applicable to receive special taxation exceptions for social insurance medical fees under articles 26 or subsidies for moving or closing down of businesses under 28-3 of the Special Taxation Measures Law, should write article number in “the provisions for application of special exceptions” [特例適用条文等] on page 2 of the return.

2 Income from real estate

For those using form B

Income from real estate includes income deriving from leasing land, building, property rights, sailing vessels, aircraft, etc. Down payments, contract renewal fees, fees for transfer of title are normally treated as income from real estate. However, down payments, etc. arising from setting up land-leasing rights might be classified as income from capital gains.

Please note that business income may be liable to enterprise tax. (refer to “About inhabitant taxes and enterprise taxes” on page 56)

◇ Documents, etc. to be attached

You must attach the “statement of earnings and expenses” and “financial statement for blue return”.

◇ How to calculate income

Subtract necessary expenses from total earnings.

◇ How to complete form B

Write each amount entered in the “statement of earnings and expenses” or “financial statement for blue return” in the following blocks of the first page of the return here: “amount of earnings, etc. (real estate)” **収入**

金額等 [不動産⑦], “amount of income” (real estate 3) **所得金額** [不動産③]. Write the total amount entered in the “statement of earnings and expenses” or “financial statement for blue return” in the following blocks of the first page of the return here: “miscellaneous” (total amount of wages (deduction) for family employees 43) (special exemption for blue return 44) [専従者給与(控除)額の合計額④], [青色申告特別控除額④].

If you have a deficit in your income from real estate and have included interests on liabilities incurred to acquire land in calculating necessary expenditure, write the following amount in accordance with the following classification. In this case, indicate “⊖” at the beginning of the amount filled in here: “amount of income”.

1. In the case the amount of interests on liabilities incurred to acquire land exceeds the amount of deficit in your income from real estate: **0**.
2. In the case the amount of interests on liabilities incurred to acquire land does not exceed the amount of deficit in your income from real estate: **the amount of deficit less that of interests on liabilities**.

As for the amount of interests on liabilities incurred to acquire land, read “How to fill in the statement of earning and expenditure (for real estate)” [収支内訳書(不動産所得用)の書き方], or “How to fill in financial statement for blue return (for real estate)” [青色申告決算書(不動産所得用)の書き方].

For more details, please contact your Tax Office.

3 Income from interest

For those using form B

Income from interest includes the interest from bonds, debentures and interest on savings, as well as the distributions from earnings derived from investment and loans trusts. In general, the income tax is withheld by the payer at the time of payment.

Interest earned on savings with overseas banks which have not withheld tax on them must be declared.

Interest on loans to individuals or companies does not come under the category of income from interest, but that of miscellaneous income or business income.

◇ How to calculate income

The amount of income from interest is the same as that of revenue.

Amount of earnings	
Amount of income	yen

◇ How to complete form B

Transfer the amount in the box above to the blocks on the first page of your return: “amount of earnings, etc.

(interest)” **収入金額等** [利子⑤], “amount of income (interest 4)” **所得金額** [利子④].

4 Income from dividends

For those using form A and those using form B

The income from dividends includes that derived from dividends on surplus and distribution of profits of investment trusts (excluding corporate management investment trusts such as public and corporate bond investment trusts and public offering bonds) and distribution of profits of specified trusts issuing beneficiary securities, etc.

◇ How to calculate income

Amount of income from dividends is calculated as follows:

Amount of earnings from dividends, etc. (including tax)	(Total) yen	A
---	----------------	---

Interest on liabilities*	yen	B
--------------------------	-----	---

A - B (subtracted figure)	(“0” when in deficit) yen	Amount of income from dividends
------------------------------	------------------------------	---------------------------------

* Interest on liabilities is limited to interest on money borrowed in order to buy shares or make investments. It does not include income from disposal of securities.

◇ How to complete form A

Transfer the amount of income from dividends calculated in box above to these blocks on the first page of your return: “amount of earnings, etc. (dividends)” **収入金額等** [配当⑤], “amount of income (dividends 3)” **所得金額** [配当③].

Where appropriate, fill in the relevant sections in the “statement of income (withholding tax)” [所得の内訳(源泉徴収税額)] and “items concerning miscellaneous income (excluding public pensions, etc.), income from dividends, and occasional income” [雑所得(公的年金等以外)・配当所得・一時所得に関する事項] and “items concerning inhabitant taxes” [住民税に関する事項] on the second page of the return.

◇ How to complete form B

Transfer the amount of income from dividends calculated in box above to these blocks on the first page of your return: “amount of earnings, etc. (dividends)” **収入金額等** [配当⑤], “amount of income (dividends 5)” **所得金額** [配当⑤].

Where appropriate, fill in the relevant sections in the “statement of income (withholding tax)” [所得の内訳(源泉徴収税額)] on the second page of the return. Please also fill in the following section of the second page where appropriate: “items concerning income from dividends, miscellaneous income (excluding public pensions, etc.), capital gains under aggregate taxation, and occasional income” [配当所得・雑所得(公的年金等以外)・総合課税の譲渡所得・一時所得に関する事項] and “items concerning inhabitant taxes and enterprise taxes” [住民税・事業税に関する事項].

◇ **Methods of taxation of dividend income**

◎ **Withholding tax system**

-Dividends of listed stocks (excluding major shareholders*1)

Income tax (imposed at a rate of 7%) and inhabitant tax (at a rate of 3%) are withheld at source. When reporting dividends and other income, fill the amount of income tax in “○ statement of income (withholding tax)” [所得の内訳(源泉徴収税額)] and that of inhabitant taxes in “○ items concerning inhabitant taxes” [住民税に関する事項] or “○ items concerning inhabitant taxes and enterprise taxes” [住民税・事業税に関する事項].

- Dividends from unlisted stocks or listed stocks, etc. (major shareholders)

Only 20% income tax is withheld from the amount paid out.

Fill the amount of income tax in the “○ statement of income (withholding tax)” [所得の内訳(源泉徴収税額)].

◎**The system in place that removes the necessity of having to declare dividend income**

For the following dividends, etc., a system is in force that removes the necessity of having to declare the said income, with the tax instead withheld at the source. When selecting this system, the credit for dividends (refer to “Credit for dividends” on page 47) or the withholding tax value cannot be claimed.

- Small dividends(*2)
- Dividends of listed stocks, etc. (excluding major shareholders).
- Allocation of revenue of specific stock investment trusts and publicly-subscribed investment trusts.
- Dividends, etc. of investment units of specified investment corporations (deduction for dividends is not applicable to dividends, etc. of investment units of specified investment corporations, even when tax deduction is claimed).

*1:Major shareholders
Shareholders owning 5% or more of the total amount of the

stocks, etc., issued by listed companies, etc.

*2: The small dividend

The small dividend means a dividend of which the amount of one-time payment per stock brand is no more than the amount computed according to the formula mentioned below

$\text{¥}100,000 \times \frac{\text{the number of months of the dividend computation period (the maximum, 12 months)}}{12}$

*3: “The dividend computation period” means the period from the date following that of reference immediately before the date of payment of the dividend concerned until the date of reference of the dividend concerned.

5 Employment income	For those using form A and those using form B
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Employment income includes wages, salaries, bonuses, allowances and any other payments of this nature. Those eligible for the deduction for “Specially designated expenditure from employment income” should refer to the guide of the same title.
--

◇ **How to calculate income**

Amount of employment income is calculated as follows:

Amount of earnings from employment, etc. (including tax)	(Total) yen	A
--	--------------------	---

Amount A	Amount of employment income
Up to 650,999 yen	0 yen
651,000 yen to 1,618,999 yen	A - 650,000円 _____yen
1,619,000 yen to 1,619,999 yen	969,000 yen
1,620,000 yen to 1,621,999 yen	970,000 yen
1,622,000 yen to 1,623,999 yen	972,000 yen
1,624,000 yen to 1,627,999 yen	974,000 yen

1,628,000 yen to 1,799,999 yen	A ÷ 4 (round down fractions less than 1,000 yen)	B×2.4 _____yen
1,800,000 yen to 3,599,999 yen		B×2.8-180,000 yen _____yen
3,600,000 yen to 6,599,999 yen	B _____,000 yen	B×3.2-540,000 yen _____yen
6,600,000 yen to 9,999,999 yen	A×0.9-1,200,000 yen _____yen	
10,000,000 yen upwards	A×0.95-1,700,000 yen _____yen	

◇ How to complete form A

Transfer the amount you calculated in box above to these blocks on the first page of your return: “amount of earnings, etc. (employment income)” **収入金額等** [給与⑦], “amount of income (employment income 1)” [給与①]. Those whose earnings have been subject to the year-end adjustment should write “the amount paid” [支払金額] indicated on “the original record of withholding for employment income [給与所得の源泉徴収票] given to them by their employers, on page one of the return here: “amount of earnings, etc. (employment income)” **収入金額等** [給与⑦], and “amount after deduction for employment income” [給与所得控除後の金額] here: “amount of income (employment income 1)” **所得金額** [給与①].

Where appropriate, fill in the relevant sections in the “statement of income” (withholding tax) [所得の内訳(源泉徴収税額)] on the second page of the return.

◇ How to complete form B

Transfer the amount you calculated in box above to these blocks on the first page of your return: “amount of earnings, etc. (employment income)” **収入金額等** [給与⑦], “amount of income (employment income 6)” **所得金額** [給与⑥]. Those whose earnings have been subject to the year-end adjustment should write the amount paid [支払金額] indicated on “the original record of withholding for employment income” [給与所得の源泉徴収票] given to them by their employers, on page one of the return here: “amount of earnings, etc. (employment income)” **収入金額等** [給与⑦], and amount after deduction for employment income [給与所得控除後の金額] here: “amount of income (employment income 6)” **所得金額** [給与⑥].

Where appropriate, fill in the relevant sections in the “statement of income” (withholding tax) [所得の内訳(源泉徴収税額)] on the second page of the return.

◇ Documents, etc. to be attached

You must attach the original record of withholding that you received from your employer. Please affix it to the reverse side of the second page of the return.

◇ Provisions for application of special treatments

Individuals who are eligible for the deduction for specially designated expenditure from employment income should write “Income Tax Law 57-2” and the total amount of designated expenditure in the Provisions for application of special treatments block [特例適用条文等] on the second page of the return.

6 Miscellaneous income

For those using form A and those using form B

Miscellaneous income includes National Pension, Employee Pension, mutual aid pensions for public servants and other public pensions, manuscript fees, lecture fees, royalties, TV appearance fees, interest on wages, life insurance pensions (annuity insurance), mutual annuity and any other income which does not fall into the other categories.

The increased pension and ordinary pension for those injured during war service, survivor’s pension paid based on the employment of the deceased, benefit payments deriving from the Mentally and Physically Handicapped Dependents Mutual Relief System, and other benefits, are not liable to tax.

Home workers should refer to the “Business income (from sales, etc. and agriculture)” on page 25.

◇ How to calculate income

Miscellaneous income from public pensions, etc. [公的年金等の雑所得] and other miscellaneous income [その他の雑所得] are calculated separately.

◎ Computation of miscellaneous income such as public pensions and similar

Amount of earnings from miscellaneous income from public pensions, etc. (including tax)	(Total)	_____yen	A

Individuals born on or after January 2, 1944
(Individuals aged less than 65 should make their calculations using the following table).

Amount A	Miscellaneous income from public pensions, etc.
Up to 700,000 yen	0 yen
700,001 yen to 1,299,999 yen	A - 700,000 yen _____yen
1,300,000 yen to 4,099,999 yen	A × 0.75 - 375,000 yen _____yen
4,100,000 yen to 7,699,999 yen	A × 0.85 - 785,000 yen _____yen
7,700,000 yen upwards	A × 0.95 - 1,555,000 yen _____yen

B

Individuals born on or before January 1, 1944
(Individuals aged 65 or over should make their calculations using the following table).

Amount A	Miscellaneous income from public pensions, etc.
Up to 1,200,000 yen	0 yen
1,200,001 yen to 3,299,999 yen	A - 1,200,000 yen _____yen
3,300,000 yen to 4,099,999 yen	A × 0.75 - 375,000 yen _____yen
4,100,000 yen to 7,699,999 yen	A × 0.85 - 785,000 yen _____yen
7,700,000 yen upwards	A × 0.95 - 1,555,000 yen _____yen

B

◎ Computation of other miscellaneous income

Amount of earnings from other miscellaneous income (including tax)	(Total) _____yen	C
--	------------------	---

Necessary expenses	_____yen	D
--------------------	----------	---

C - D (subtracted figure)	_____yen	E
------------------------------	----------	---

◎ Miscellaneous income

B + E	(“0” when in deficit) _____yen	Amount of miscellaneous income
-------	-----------------------------------	--------------------------------

◇ How to complete form A

Transfer the amount in the box above here: “amount of earnings, etc. (miscellaneous and public pensions)” **収入金額等** [雑・公的年金等④] on the first page of the return. Transfer the amount in box C here: miscellaneous and others [雑・その他⑤]. Write the amount of miscellaneous income on the first page of your return here: “amount of income (miscellaneous 2)” **所得金額** [雑②].

Where appropriate, fill in the relevant sections in the “statement of income (withholding tax)” [所得の内訳(源泉徴収税額)] and “items concerning miscellaneous income (excluding public pensions, etc.), income from dividends, and occasional income” [雑所得(公的年金以外)・配当所得・一時所得に関する事項] on the second page of the return.

◇ How to complete form B

Transfer the amount in the box above here: “amount of earnings, etc. (miscellaneous and public pensions)” **収入金額等** [雑・公的年金等⑥] on the first page of the return. Transfer the amount in box C here: miscellaneous and others [雑・その他⑦]. Write the amount of miscellaneous income on the first page of your return here: “amount of income (miscellaneous 7)” **所得金額** [雑⑦].

Where appropriate, fill in the relevant sections in the “statement of income (withholding tax)” **所得の内訳(源泉徴収税額)** and “items concerning income from dividends, miscellaneous income (excluding public pensions, etc.), capital gains under aggregate taxation, and occasional income” [配当所得・雑所得(公的年金等以外)・総合課税の譲渡所得・一時所得に関する事項] on the second page of the return.

◇ Documents, etc. to be attached

You must attach the original record of withholding that you received from the party paying your pension. Please affix it to the reverse side of the second page of the return.

7 Capital gains subject to aggregate taxation

For those using form B

Capital gains subject to aggregate taxation include income derived from the sale of machinery, golf club memberships, sailing vessels, patent rights, fishing rights, paintings, curios and other objects of art, and precious metals, etc.

Short-term capital gain is income derived from the sale of assets held for not more than five years; long-term capital gain is income derived from the sale of assets held for more than five years.

Individuals who have capital gains from disposal of land, leasehold rights, other rights derived from land ownership, buildings and the facilities attached to them, or structures, or capital gains from the sale of stocks and shares (excluding income arising in the account which is designated as withholding tax account without filing.), should not fill in this part of the form but use the third page, separate taxation section [第三表 (分離課税用)] together with their return (refer to “Types of final return form” on page 18).

◇ How to calculate income

Short-term and long-term capital gains are calculated as follows:

Earnings from short-term capital gains (sale price)	yen	A
---	-----	---

Purchase price of short-term capital assets, etc.* ¹	yen	B
---	-----	---

A - B (subtracted figure)* ²	yen	C
---	-----	---

Special deduction amount* ³	yen	D
--	-----	---

C - D	yen	Amount of income from short-term capital gains
-------	-----	--

Earnings from long-term capital gains (sale price)	yen	E
--	-----	---

Purchase price of long-term capital assets, etc.* ¹	yen	F
--	-----	---

E - F (subtracted figure)* ²	yen	G
---	-----	---

Special deduction amount* ⁴ (500,000 yen - D)	yen	H
--	-----	---

G - H	yen	Amount of income from long-term capital gains
-------	-----	---

- * 1 This is the total amount of the purchase price of capital assets (excluding any amounts already included in the necessary expenditures section) minus equivalent depreciation costs, and the direct costs of transferring the assets. Ask your Tax Office for more details.
- * 2 If you are running a deficit on this figure, or if your income from business or real estate is in deficit, please do not fill in this column. Please contact your Tax Office instead.
In the case you have incurred losses in several kinds of income, you may use “calculation form for aggregation of profit and loss”.
- * 3 The special deduction is 500,000yen. If box C amounts to less than 500,000yen, the amount you can deduct will be limited to this figure, and not 500,000yen. If box C is in deficit, you cannot deduct.
- * 4 The amount you can deduct is limited to the amount in box G. If box G is in deficit, you cannot deduct.

◇ How to complete form B

Write the amount of income from short-term capital gains here: (short-term) [短期㊟], and the amount of income from long-term capital gains here: (long-term) [長期㊠] in 収入金額等 on the first page of the return.*

* Transfer the amount of income rather than that of earnings.

The method for completing the section entitled “amount of income (capital gains subject to aggregate taxation and occasional 8)” 所得金額 [総合譲渡・一時㊡] is also different, depending on whether you have occasional income or not.

If you have income from capital assets liable to aggregate taxation you must also fill in the appropriate parts of the following section on page two: “items concerning income from dividends, miscellaneous income

(excluding public pensions, etc.), capital gains under aggregate taxation, and occasional income” [配当所得・雑所得（公的年金等以外）・総合課税の譲渡所得・一時所得に関する事項].

[Those who have occasional income:]

Proceed to the next section entitled “occasional income”.

[Those who have no occasional income:]

Following the calculation below, fill in “amount of income (capital gains subject to aggregate taxation and occasional 8)” 所得金額 [総合譲渡・一時⑧]:

Amount of income from short-term capital gains	yen	I
--	-----	---

Amount of income from long-term capital gains	yen	J
---	-----	---

$J \times 0.5$	yen	K
----------------	-----	---

I + K	yen	Transfer to section 8, first page of the return
-------	-----	---

8 Occasional income

For those using form A and those using form B

Occasional income includes one-off payments and maturities from life or accident insurance policies, prize or lottery winnings, winnings from horse or cycle races, and rewards for returning lost articles, etc.

◇ How to calculate income (For those using form A)

Occasional income is calculated as follows:

Amount of earnings from occasional income (including tax)	(Total) yen	A
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Amount spent to gain earnings	yen	B
-------------------------------	-----	---

A - B (subtracted figure)	(“0” when in deficit) yen	C
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Special deduction amount*	yen	D
---------------------------	-----	---

C - D	yen	E
-------	-----	---

E × 0.5	yen	F
---------	-----	---

* The special deduction is 500,000yen. If box C (subtracted figure) amounts to less than 500,000yen, the amount you can deduct will be limited to this figure, not 500,000yen.

◇ How to complete form A

Write the amount in box E here: “amount of earnings, etc. (occasional)” 収入金額等 [一時㊸] * on the first page of your return and write the amount in box F here: “amount of income (occasional 4)” 所得金額 [一時④] on the first page of your return.

* Transfer the amount of income, rather than that of earnings.

Also fill in these sections on page two of the return, where appropriate: “statement of income (withholding tax)” [所得の内訳（源泉徴収税額）] and “items concerning miscellaneous income (excluding public pensions, etc.), income from dividends, and occasional income” [雑所得（公的年金等以外）・配当所得・一時所得に関する事項].

◇ How to calculate income (For those using form B)

Occasional income is calculated as follows:

Amount of earnings from occasional income (including tax)	(Total) yen	A
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Amount spent to gain earnings	yen	B
-------------------------------	-----	---

A - B (subtracted figure)* ¹	(“0” when in deficit) yen	C
---	------------------------------	---

Special deduction* ² amount	yen	D
--	-----	---

C - D	yen	Amount of occasional income
-------	-----	-----------------------------

- *1 If you have incurred deficit in either business income, income from real estate or capital gains subject to aggregate taxation, contact your Tax Office instead of using this calculation sheet. In the case you have incurred losses in several kinds of income, you may use "calculation form for aggregation of profit and loss".
- *2 The special deduction is 500,000 yen. If box C (subtracted figure) amounts to less than 500,000 yen, the amount you can deduct will be limited to this amount, not 500,000 yen

◇ How to complete form B

Amount of occasional income is written in the same way to capital gains subject to aggregate taxation. Write the amount of earnings (occasional) on the first page of the return here: "amount of occasional income" **収入金額等**[一時[㊟]]*

* Transfer the amount of income, rather than that of earnings.

Following the calculation below, transfer the amount to "amount of income (capital gains subject to aggregate taxation and occasional 8)" **所得金額** [総合譲渡・一時[㊟]] of the first page of your return.

Amount of income from short-term capital gains	yen	E
--	-----	---

(Amount of occasional income + amount of income from long-term capital gains) × 0.5	yen	F
---	-----	---

E + F	yen	Transfer to section 8, first page of the return
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Also fill in these sections on page two of the return where appropriate: "statement of income (withholding tax)" **所得の内訳 (源泉徴収税額)**] and "items concerning income from dividends, miscellaneous income (excluding public pensions, etc.), capital gains under aggregate taxation, and occasional income" **配当所得・雑所得 (公的年金等以外)・総合課税の譲渡所得・一時所得に関する事項**].

9 Total amount of income

For those using form A and those using form B

◇ How to complete form A

Add up and write the total amount of the sums you have written in sections 1 to 4 on the first page of your return here: "amount of income (total 5)" **所得金額** [合計[㊟]].

This amount is your total income.

◇ How to complete form B

Add up and write the total amount of the sums you have written in sections 1 to 8 on the first page of your return here: "amount of income (total 9)" **所得金額** [合計[㊟]].

This amount is your total income*.

* If you have filled in "the amount of loss brought forward to deduct from the income of 2008 47" **その他** [本年分で差し引く繰越損失額[㊟]] (refer to "Losses carried forward to deduct from the income of this year" page 53) on the first page of return, fill in the total amount of income from ① to ⑧ in **所得金額** less "the amount of loss brought forward to deduct from the income of 2007 47" **その他** [本年分で差し引く繰越損失額[㊟]] on the first page of the return

Itemized statement of debts and assets

Those whose total income excluding retirement income exceeds 20,000,000 yen are required to submit an "itemized statement of debts and assets" detailing the type, quantity, and value of assets and amount of debts, etc as of December 31 2008.

Aggregation of profit and loss

If you have deficits in income from business, real estate, forestry or capital gains subject to aggregate taxation, you may deduct the deficit from other sources of income that are not in deficit. This is called "aggregation of profit and loss". When aggregating profit and loss, you should be aware of the following points:

- If you do not have capital assets liable to aggregate taxation or any occasional income, but you do have a deficit in any of the sections from 1 to 3 on page one (income from business (sales, etc.) 1) **事業所得 (営業等[㊟])**] up to (income from real estate 3) **不動産所得[㊟]**], you must add up the figures for each type of income as they stand.
- In the cases that differ from note (i) above, the calculations will become complex. Please contact your Tax Office instead. In the case you have incurred losses in several kinds of income, you may use "calculation form for aggregation of profit and loss".

Deductions from income

You may deduct the items indicated below from your amount of income. If you are a non-resident with income subject to aggregate taxation for the year 2008, however, you are eligible for basic exemption, deduction for casualty losses and deduction for donations.

Chart of exemptions and deductions from income, and tax credits

		Resident		Non-resident	Those whose resident status changed during the year
		Permanent resident	Non-permanent resident		
Exemptions deductions from income	Deduction for casualty losses	○	○	●	●
	Deduction for medical expenses	○	○	×	△
	Deduction for social insurance premiums	○	○	×	△
	Deduction for small business mutual aid premiums	○	○	×	△
	Deduction for life insurance premiums	○	○	×	△
	Deduction for earthquake insurance premiums	○	○	×	△
	Deduction for donations	○	○	○	○
	Exemption for widows or widowers	○	○	×	▲
	Exemption for working students	○	○	×	▲
	Exemption for the disabled	○	○	×	▲
	Exemption for spouses	○	○	×	▲
	Special exemption for spouses	○	○	×	▲
	Exemption for dependents	○	○	×	▲
	Basic exemption	○	○	○	○
Tax credits	Credit for dividends	○	○	○	○
	Special credit for loans relating to a dwelling (specific additions or improvements, etc.)	○	○	×	■
	Special credit for contributions to political parties	○	○	○	○
	Special deduction for anti-earthquake improvement made to an existing house	○	○	×	■
	Credit for foreign taxes	○	○	×	□
	Special credit for digital certificates, etc.			*	

- : Applicable ×: Not applicable
 ●: Applicable only to assets located within Japan whilst under non-resident status
 △: Applicable for the period in which individual held resident status
 ▲: Applicable when judged as being a dependent as below:
 • When a non-resident becomes a resident their status as of December 31st of that year takes precedence
 • When a resident becomes a non-resident the following apply:
 (1) If a tax agent is not appointed, status at the time the individual left Japan applies.
 (2) If a tax agent is appointed, status as of December 31st of that year applies
 ■: Generally not applicable for the period of the year after an individual has become non-resident
 □: Regarded as having generated no income during the non-resident period
 *: If you submit your final income tax return filing data with your digital signature and digital certificate pertaining to the digital signature by e-Tax by Monday, March 16, 2009, you will be eligible for this credit. (Those who claimed this credit in 2007 can't do it.)

1 Deduction for casualty losses

If you, your spouse or relatives living in the same household as you*¹, whose total income*² is 380,000yen or less, suffered losses or damage to property from disaster, theft or embezzlement during 2008, you may claim this deduction for resultant expenses.

The deduction does not cover losses caused by damage to assets not regarded as essential for living such as paintings, antiques, precious metals and second houses. These can be deducted from income from capital gains in the year 2008 or 2009 and under aggregate taxation.

Those whose total income*³ in 2008 is less than 10,000,000 yen and who sustained damage extending to half or more of their residence and household effects may claim the deduction for casualty losses or, if it is more profitable, they may select the exemption under the “Law concerning Reduction and Exemption due to Disaster” (refer to “Credit for officially proclaimed natural disasters” on page 51).

*1 The total income is the total sum of (1) and (2) below, retirement income, and income from forestry (plus income subject to separate taxation by filing, if applicable, prior to applying special exemption).

- (1) The total sum of business income, income from real estate, income from interest, income from dividends, employment income, short-term capital gains subject to aggregate taxation, and miscellaneous income, after aggregating profits and losses of those incomes.
- (2) Half of the total sum of long-term capital gains and occasional income, after aggregating profit and loss of those incomes.

However, if you have applied carry-over of net losses or casualty losses, carry-over of losses incurred in the replacement of residential assets, etc., losses incurred in the transfer of specified residential assets, carry over of losses related to listed stocks, carry-over of losses incurred through the dealing of shares issued by certain small-or medium-sized businesses, or carry-over of losses related to settlement on balance, etc., in trading of futures, the amount of total income concerned should be after applying these deductions.

*2 “Living in the same household” normally means to live on a common budget. But in the case that an office worker lives separately from his family for his occupational reason, or that his family members live separately from him for such reasons as education and recuperation, it may, nevertheless, be treated as “living in the same household”, as long as he pays for their education or recuperation, or they live together on the holidays.

- *3 It is judged by the total amount of income less special exemption concerning the income subject to separate taxation by filing.
- *4 Whether it is more effective for you to apply for a deduction for casualty losses or tax reductions and exemptions under the Disaster Exemption Act will depend on the amount of your income and loss.

◇ How to calculate the deduction

The deduction is calculated as follows:

Amount of loss (including expenses related to disaster)	(Total) yen	A
Amount reimbursed by insurance	yen	B
A - B (remaining loss)	("0" when in deficit) yen	C
"⑤ in form A or ⑨ in form B" on the first page of your return + amount of retirement income + amount of forestry income* ¹	yen	D
D × 0.1	("0" when in deficit) yen	E
C - E	("0" when in deficit)	F
Expenses related to disaster included in C* ²	yen	G
G - 50,000 yen	("0" when in deficit) yen	H
F or H, whichever is the greater	yen	Amount of deduction for casualty losses

*1 Individuals who have the income subject to separate taxation by filing should include such income (prior to applying special exemption) when calculating the figure for box D.

*2 Expenses related to disaster include the demolition of property damaged in disasters, etc.

◇ How to complete form A

Write the amount of the deduction for casualty losses on the first page of the return here: "deductions from income (deduction for casualty losses 17)" **所得から差し引かれる金額 [雑損控除①]**. Write the following in the section entitled "17 deduction for casualty losses" [①雑損控除] on page two of the return: cause of casualty, date of casualty,

type of assets damaged, amount of loss (box A), amount reimbursed by insurance (box B) and amount of expenses related to the disaster (box G).

◇ How to complete form B

Write the amount of the deduction for casualty losses on the first page of your return here: "deductions from income (deduction for casualty losses 10)" **所得から差し引かれる金額 [雑損控除⑩]**. Write the following in the section entitled "10 deduction for casualty losses" [⑩雑損控除] on page two of the return: cause of casualty, date of casualty, type of assets damaged, amount of loss (box A), amount reimbursed by insurance (box B) and amount of expenses related to the disaster (box G).

◇ Documents, etc. to be attached

In order to receive this deduction you must attach or present receipts for any expenses incurred as a result of the casualty.

2 Deduction for medical expenses

You are eligible for this deduction if the medical expenses of you, your spouse or relatives living in the same household as you (refer to *2 in "deduction for casualty losses" above) exceeded a certain amount in 2008.

◇ How to calculate the deduction

The deduction is calculated as follows:

Amount of medical expenses paid* ¹	(Total) yen	A
Amount reimbursed by insurance* ²	yen	B
A - B	("0" when in deficit) yen	C
"⑤ in form A or ⑨ in form B" on the first page of your return + amount of retirement income + amount of forestry income* ³	yen	D
D × 0.05	("0" when in deficit) yen	E

Amount in box E or 100,000 yen, whichever is smaller	yen	F
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C — F	(Up to 2,000,000 yen and “0” when in deficit)	Amount of deduction for medical losses
	yen	

*1 The following medical expenses are eligible:

- (1) Part of expenditures incurred by the following services, not exceeding an amount commonly required for such treatment:
 - 1) Medical examination or treatment by a doctor or dentist,
 - 2) Purchase of medicine,
 - 3) Personal services provided by a hospital, clinic, maternity home, health care facility or facility for the elderly,
 - 4) Medical treatment by a masseur, acupuncturist, acupressure therapist, moxacauterist or judo-physiotherapist,
 - 5) Medical care (including outpatient care at home) by a public health nurse, registered nurse, licensed nurse, or a person hired for this purpose,
 - 6) Aid in childbirth by a midwife.
 - 7) Compensation for certain special health guidance provided by physicians, etc.
- (Note) Costs of certain services delivered under the nursing care insurance system qualify as deductions for medical expenses.

- (2) Expenses listed below which are essential for medical examination or treatment:
 - 1) Travel expenses ordinarily required to receive medical care, meals and lodging provided by a hospital or similar facility, and the purchase or rental of medical equipment,
 - 2) The purchase of artificial limbs, false teeth or crutches,
 - 3) Payments to a prefecture or municipality pursuant to the provisions of the Physically Handicapped Welfare Law or the Law for the Welfare of the Intellectually Disabled for medical examinations, or for any of the expenses listed in 1) or 2) above.

Note.1

Medical expenses include those for diaper for those individuals bed-ridden for over six months provided that receipts and diaper-use certificates [おむつ使用証明書] issued by a doctor are affixed to the final return or presented when you file it.

(Note) Certain individuals with certification of long-term nursing care as per the Long-Term

Care Insurance Law who have received a deduction for medical expenses for diapers for two years or more may present “diaper usage confirmation notes”, etc., issued by municipal authorities, etc., instead of “diaper-use certificates” [おむつ使用証明書].

Note.2

The following expenses are not deductible:

- 1) Expenses for cosmetic surgery or other beauty treatment,
- 2) Cost of buying items claiming to prevent diseases or promote good health,
- 3) Cost of routine check-ups or special health assessment. (These medical expenses may be deducted in cases when a serious disease is detected as a result of the check-up and sustained treatment is received, as well as cases in which certain special health guidance is received in accordance with indications from the physician who conducted a special health examination.),
- 4) Payments made to family members for help in caring,
- 5) Purchase of spectacles for myopia or hyperopia, etc. not directly essential for receiving medical treatment.

Note.3

Medical expenses are deductible as long as they were actually paid during the year 2008. Unpaid medical costs could be deductible for the year in which they are actually paid.

*2 The expenses reimbursed in the following benefits are not deductible:

- (1) Medical insurance benefits, hospitalization benefits paid based on regulations of the Health Insurance Act and bodily injury expense claim, etc. reimbursed under life insurance contracts or casualty insurance contracts,
- (2) Benefits paid for the medical expenses under the provisions of the law or the act on the social insurance or the mutual relief.
For example, hospitalization benefits paid based on regulations of the Health Insurance Act, maternity lump-sum payments, hospitalization benefits for your family, and expensive hospitalization benefits, etc.,
- (3) Compensation payment reimbursed by wrongdoers for the medical expenses,
- (4) Benefits paid by arbitrary mutual aid organizations for the medical expenses.

*3 Individuals filing separate taxation from income should include their amount of income (prior to special exemption) when calculating the figure for box D.

◇ How to complete form A

Write the amount of the deduction for medical expenses on page one of your return here: “deductions from income (deduction for medical expenses 18)” **所得から差し引かれる金額 [医療費控除⑩]**.

Write the following in the section entitled “18 deduction for medical expenses” [**⑩医療費控除**] on the second page of the return: amount of medical expenses (box A) and amount reimbursed by insurance (box B).

◇ How to complete form B

Write the amount of the deduction for medical expenses on page one of your return here: “deductions from income (deduction for medical expenses 11)” **所得から差し引かれる金額 [医療費控除⑪]**.

Write the following in the section entitled “11 deduction for medical expenses” [**⑪医療費控除**] on the second page of the return: amount of medical expenses (box A) and amount reimbursed by insurance (box B).

◇ Documents, etc. to be attached

You must attach receipt(s)* from your doctor when you file your return. If you are making medical payments to a large number of parties, or if your medical expenses are unusually high, please file a “statement of medical expenses”.

* The “notice of medical payment” provided by some health insurance societies does not suffice as a receipt.

3 Deduction for social insurance premiums

If you pay premiums or premiums are withdrawn from your salary for health insurance, national health insurance (tax), national pensions insurance, national pension fund longevity medical insurance and nursing-care insurance, etc, of yourself, your spouse or relatives living in the same household as you (refer to *2 in “deduction for casualty losses” on page 33), you may claim this deduction.

However, premiums for longevity medical insurance nursing-care insurance, or the national health insurance (tax) deducted from the pensions which are received by your spouse or relative living in the same household, may not be claimed as deductions for social insurance premiums on your return.

When you pay premiums for national health insurance (tax) or longevity medical insurance by transfer account, those premiums may be claimed as your deductions.

◇ How to complete form A

Specify the type of insurance and the total amount of premiums paid on the second page of your return here: (6

deduction for social insurance premiums) [**⑥社会保険料控除**].

If you fill in the amount of deduction for social insurance premiums written on “the original record of withholding”, please write as “See the original record of withholding” in the column for kinds of social insurance in “6 deduction for social insurance premiums” [**⑥社会保険料控除**] on the second page of the return.

Write the total amount of insurance you paid on the first page of your return here: “deductions from income (deduction for social insurance 6)” **所得から差し引かれる金額 [社会保険料控除⑥]**.

◇ How to complete form B

Specify the type of insurance and the total amount of insurance paid on the second page of your return here: (12 deduction for social insurance premiums) [**⑫社会保険料控除**].

If you fill in the amount of deduction for social insurance premiums, written on “the original record of withholding”, please write as “See the original record of withholding” in the column for kinds of social insurance in “12 deduction for social insurance premiums” [**⑫社会保険料控除**] on the second page of the return.

Write the total amount of insurance you paid on the first page of your return here: “deductions from income (deduction for social insurance 12)” **所得から差し引かれる金額 [社会保険料控除⑫]**.

◇ Documents, etc. to be attached

You must either attach the “social insurance premiums (national pension insurance premiums) deduction certificate”, etc., or present them at the Tax Office in order to receive this deduction for the national pension insurance premiums, etc.

However, this is not necessary if your employer has already made the deduction in the year-end adjustment.

4 Deduction for small business mutual aid premiums

If you paid mutual aid premiums under a contract with the Small Business Mutual Aid Corporation (contracts with the previous Type 2 Aid Corporation are not included), or with the Physically Handicapped or Mentally Retarded Persons Mutual Aid Programs operated by local governments, you may deduct the premiums from your income.

◇ How to complete form A

Write the type of contributions, the amount of premiums and the total amount paid on the second page of your return here: “7 deduction for small business mutual aid premiums” [**⑦小規模企業共済等掛金控除**].

If you have already deducted the premium from your employment income in the year-end adjustment, please write as “See the original record of withholding” in the column for kinds of premium in “7 deduction for small business mutual aid premiums” [⑦小規模企業共済等掛金控除].

Write the total payments made on the first page of your return here: “deductions from income (deduction for small business mutual aid premiums 7)” **所得から差し引かれる金額** [⑦小規模企業共済等掛金控除].

◇ **How to complete form B**

Write the type of contributions, the amount of premiums and the total amount paid on the second page of your return here: “13 deduction for small business mutual aid premiums” [⑬小規模企業共済等掛金控除].

If you have already deducted the premium from your employment income in the year-end adjustment, please write as “See the original record of withholding” in the column for kinds of premium in “13 deduction for small business mutual aid premiums” [⑬小規模企業共済等掛金控除].

Write the total payments made on the first page of your return here: “deductions from income (deduction for small business mutual aid premiums 13)” **所得から差し引かれる金額** [小規模企業共済等掛金控除⑬].

◇ **Documents, etc. to be attached**

You must attach receipts to certify the amount of premiums you have paid in order to receive this deduction. However, this is not necessary if your employer has already made the deduction in the year-end adjustment.

5 Deduction for life insurance premiums

The deduction is applied to the amount remaining after subtracting policy holder dividends from the total payments made for insurance and individual pension plan premiums. Classification of premiums (insurance or individual pension plan) is indicated in the certification issued by insurance companies.

◇ **How to calculate the deduction**

The deduction is calculated as follows:

Insurance premiums	(Total)	A
	yen	
Individual pension premiums	(Total)	B
	yen	

Insurance premiums	A	Amount of deduction	C
	Up to 25,000 yen	Amount in box A = _____yen	
	25,001 yen to 50,000 yen	$A \times 0.5 + 12,500$ yen = _____yen	
	50,001 yen upwards	$A \times 0.25 + 25,000$ yen (50,000 yen maximum) = _____yen	

Individual pension premiums	B	Amount of deduction	D
	Up to 25,000 yen	Amount in box B = _____yen	
	25,001 yen to 50,000 yen	$B \times 0.5 + 12,500$ yen = _____yen	
	50,001 yen upwards	$B \times 0.25 + 25,000$ yen (50,000 yen maximum) = _____yen	

C + D	(100,000 yen maximum) yen	Amount of deduction for life insurance premiums
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◇ **How to complete form A**

Write the amount of deduction for life insurance premiums on page one of your return here: “deductions from income (deduction for life insurance premiums 8)” **所得から差し引かれる金額** [生命保険料控除⑧]. Write the respective amounts in boxes A and B on the second page of your return here: (8 deduction for life insurance premiums) [⑧生命保険料控除].

If the amount of deduction is same as that which has already deducted from your employment income in the year-end adjustment, please write as “See the original record of withholding” here: “8 deduction for life insurance premiums” [⑧生命保険料控除] on the second page of the return.

◇ **How to complete form B**

Write the amount of deduction for life insurance premiums on page one of your return here: “deductions from income (deduction for life insurance premiums 14)” **所得から差し引かれる金額** [生命保険料控除⑭]. Write the respective amounts in boxes A and B on the second page of your return here: (14 deduction for life insurance premiums) [⑭生命保険料控除].

If the amount of deduction is same as that which has

already deducted from your employment income in the year-end adjustment, please write as “See the original record of withholding” here: “14 deduction for life insurance premiums” [⑩生命保険料控除] on the second page of the return.

◇ Documents, etc. to be attached

If the premiums paid on one policy were more than 9,000 yen during the year, you must either attach the documents indicating the amount paid to your return, or present them at the Tax Office.

This is not necessary if your employer has made the deduction in the year-end adjustment.

6 Deduction for earthquake insurance premiums

Concerning casualty insurance policies, etc, if you have paid premiums for an earthquake accident insurance component, etc, these may be deducted (excluding policy-holder dividends).
 Classification of insurance policies is indicated in the certification issued by nonlife insurance companies, etc.
 * This includes those insurance premiums you have paid for long-term casualty insurance policy contracts that were entered into up until December 31, 2006 (those policies for which the period of insurance, mutual relief is 10 years or more, and for which provides for a rebate upon the expiration of the term of agreement), and for which there have been no contractual amendments since January 1, 2007. (These are called (former) long-term casualty insurance premiums)

◇ How to calculate the deduction

The deduction is calculated as follows:

◎ Complete based on each insurance contract

* Please contact the Tax Office if there are 2 or more insurance contracts for which you can prove payment of both earthquake insurance premiums and (former) long-term casualty insurance premiums.

Proof of premiums paid for each insurance contract	Amount of premiums
--	--------------------

In the case of earthquake insurance premiums only	(Total) yen	A
---	----------------	---

In the case of both earthquake insurance premiums and (former) long-term casualty insurance premiums	earthquake insurance premiums	yen	B
	(former) long-term casualty insurance premiums	yen	C

In the case of (former) long-term casualty insurance premiums only	(Total) yen	D
--	----------------	---

A + B	yen	E
-------	-----	---

C + D	yen	F
-------	-----	---

◎ Amount of deduction for earthquake insurance premiums

In the case of amount in box D is up to 10,000 yen	Amount in box D = _____yen	G
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In the case of amount in box D is 10,001 yen upwards	$D \times 0.5 + 5,000$ yen (15,000 yen maximum) = _____yen
--	--

E + G	(50,000 yen maximum) yen	H
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In the case of amount in box F is up to 10,000 yen	Amount in box F = _____yen	I
--	-------------------------------	---

In the case of amount in box F is 10,001 yen upwards	$F \times 0.5 + 5,000$ yen (15,000 yen maximum) = _____yen
--	--

A + I	(50,000 yen maximum) yen	J
-------	-----------------------------	---

Amount of deduction for earthquake insurance premiums (H or J, whichever is the greater)	yen	K
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◇ **How to complete form A**

Write the amount of deduction for earthquake insurance premiums on page one of your return, here: “deductions from income (deduction for earthquake insurance premiums 9)” [地震保険料控除⑨].

◎ When amount K is amount H

Write the amounts in boxes E and D respectively on the second page your return, here; “Total amount of earthquake insurance premiums” [地震保険料の計] and “Total amount of (former) long-term casualty insurance premiums” [旧長期損害保険料の計] in (9 deduction for earthquake insurance premiums) [⑨地震保険料控除].

◎ When amount K is amount J

Write the amounts in boxes A and F respectively on the second page of your return, here; “Total amount of earthquake insurance premiums” [地震保険料の計] and “Total amount of (former) long-term casualty insurance premiums” [旧長期損害保険料の計] in (9 deduction for earthquake insurance premiums) [⑨地震保険料控除].

If the amount of deduction is same as that which has already deducted from your employment income in the year-end adjustment, please write as “See the original record of withholding” here: (9 deduction for earthquake insurance premiums) [⑨地震保険料控除] on the second page of the return.

◇ **How to complete form B**

Write the amount of deduction for earthquake insurance premiums on page one of your return, here: “deductions from income (deduction for earthquake insurance premiums 15)” [地震保険料控除⑮].

◎ When amount K is amount H

Write the amounts in boxes E and D respectively on the second page of your return, here; “Total amount of earthquake insurance premiums” [地震保険料の計] and “Total amount of (former) long-term casualty insurance premiums” [旧長期損害保険料の計] in (15 deduction for casualty insurance premiums) [⑮地震保険料控除].

◎ When amount K is amount J

Write the amounts in boxes A and F respectively on the second page of your return, here; “Total amount earthquake insurance premiums” [地震保険料の計] and “Total amount (former) long-term casualty insurance premiums” [旧長期損害保険料の計] in (15 deduction for casualty insurance premiums) [⑮地震保険料控除].

If the amount of deduction is same as that which has already deducted from your employment income in the year-end adjustment, please write as “See the original record of withholding” here: (15 deduction for earthquake

insurance premiums) [⑮地震保険料控除] on the second page of the return.

◇ **Documents, etc. to be attached**

You must attach receipts for the sums you have paid in order to receive this deduction.

However, this is not necessary if your employer has made the deductions in the year-end adjustment.

7 Deduction for donations

You may deduct from your income certain donations made to national and local governmental bodies, social welfare institutions, certified NPOs*1, approved specified regional employment promotion bodies stipulated in accordance with the Regional Revitalization Law, and may also deduct the amount needed to acquire stocks issued by special new small and medium enterprises*2 and certain political donations and donations as a trust estate for certain specified charitable trusts.

In the case of certain political donations, you may choose, whichever is advantageous to you, between “deduction for donations” or “special credit for contributions to political parties”, the details of which are on page 49.

*1 Donations to be made to NPOs are deductible only if made to the NPOs authorized by the Commissioner of National Tax Agency and if made during the certified period.

*2 This is intended for the value required from April 1, 2008 and thereafter.

◇ **How to calculate the deduction**

The deduction is calculated as follows:

Amount of donations	(Total) yen	A
---------------------	----------------	---

“⑤ in form A or ⑨ in form B” on the first page of your return + amount of retirement income + amount of forestry income*	yen	B
--	-----	---

B×0.4	(“0” when in deficit) yen	C
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A or C, whichever is smaller	yen	D
------------------------------	-----	---

D - 5,000 yen	("0"when in deficit) yen	Amount of deduction for donations
---------------	-----------------------------	--

* Individuals filing separate taxation form should include the amount of income subject to separate taxation (prior to special exemption), when calculating the figure for box B.

How to complete form A

Write the amount of deduction for donations on page one of your return, here: "deductions from income (deduction for donations 19)" **所得から差し引かれる金額 [寄附金控除]**.

Write the name and address of the donee, the total amount (in box A) on the second page of your return, here: (19 deduction for donations) [**寄附金控除**].

And please also fill in "items concerning inhabitant taxes" [**住民税に関する事項**] on the second page of your return.

How to complete form B

Write the amount of deduction for donations on page one of your return, here: "deductions from income (deduction for donations 16)" [**寄附金控除**].

Write the name and address of the donee, the total amount (in box A) on the second page of your return, here: (16 deduction for donations) [**寄附金控除**].

And please also fill in "items concerning inhabitant taxes and enterprise taxes" [**住民税・事業税に関する事項**] on the second page of your return.

Documents, etc. to be attached

If you have made political donations you must attach or present "the Document for Deductions (tax credit) for Donations" [**寄附金(税額)控除のための書類**], stamped by the Election Administration Commission.

Individuals who made other donations must attach or present a receipt from the donee.

In the case donations were made to certain charitable or educational organizations, or charitable trusts, certification proving that the donee is eligible must be attached or presented as well.

Concerning donations made to approved specified regional employment promotion bodies stipulated in accordance with the Regional Revitalization Law, refer to "For those deducting donations to specified regional employment promotion bodies"

8 Exemption for widows or widowers

You may claim the fixed amount of exemption if you are a widow or widower.

A widow is defined as:

- 1) A woman who has divorced but not remarried, or whose husband is dead or it is unclear whether he is alive or not, and who has a dependent or, a child living in the same household (refer to *2 in "casualty losses" on page 33) whose total income (refer to *1 in "casualty losses" on page 33) in 2008 was not more than 380,000 yen, and are not a spouse or dependent of other taxpayers)
- 2) A woman corresponding to the definition in "1)" who has a child dependent of her and whose total amount of income* was not more than 5,000,000 yen in 2008
- 3) A woman who don't get remarried after her husband was dead or it is unclear whether he is alive or not, and whose total amount of income* was not more than 5,000,000 yen in 2008

A widower is defined as a man who has divorced but not remarried or whose wife is dead or it is unclear whether she is alive or not, and whose total income* was not more than 5,000,000 yen in 2008 and who has a child living in the same household (refer to *2 in "casualty losses" on page 33) whose total income (refer to *1 in "casualty losses" on page 33) in 2008 was not more than 380,000 yen, and who is not a spouse or dependent of other taxpayers).

* Total amount of income is the total sum of 1 and 2 below, plus your total retirement income and total income from forestry. If you have income subject to separate taxation by filing, such income, prior to special exemption, has to be added on.

- 1 The total sum of business income, income from real estate, income from interest, income from dividends, employment income, short-term capital gains subject to aggregate taxation, and miscellaneous income, after aggregating profits and losses of those incomes.
- 2 Half of the total sum of long-term capital gains and occasional income, after aggregating profit and loss of those incomes.

However, if you have applied carry-over of net losses or casualty losses, carry-over of losses incurred in the replacement of residential assets, etc., losses incurred in the transfer of specified residential assets, carry over of losses related to listed stocks, carry-over of losses incurred through the dealing of shares issued

by certain small- or medium-sized businesses, or carry-over of losses related to settlement on balance, etc., in trading of futures, the amount of total income concerned should be prior to applying these deductions.

In the case of form A, it should be the amount that is filled in “the amount of income 5” **所得金額** [合計①+②+③+④]⑤ on the first page of the return.

In the case of form B, it should be the amount that is filled in “the amount of income 9” **所得金額** [合計⑨ plus “other (the losses brought forward to deduct from the income of 2007 47)” **その他** [本年分で差し引く繰越損失額] ④⑦ on the first page of the return. If you have income subject to separate taxation by filing, such income, prior to special exemption, has to be added on.

◇ Amount of exemption

The amount of the exemption is 270,000 yen.

Widows defined as 2) may deduct 350,000 yen.

◇ How to complete form A

Write the amount of the exemption on page one of your return, here: deductions from income (exemptions for widows/widowers 10) **所得から差し引かれる金額** [寡婦、寡夫控除⑩].

Indicate your status (spouse dead **死別**) (divorced **離婚**) (spouse dead or alive unclear **生死不明**) (missing in action **未帰還**), by ticking the appropriate box in the section entitled (10 to 11 items applicable to the person filing) [⑩～⑪本人該当事項].

◇ How to complete form B

Write the amount of the exemption on page one of your return, here: “deductions from income (exemptions for widows/widowers 18)” **所得から差し引かれる金額** [寡婦、寡夫控除⑩].

Indicate your status (spouse dead **死別**) (divorced **離婚**) (spouse dead or alive unclear **生死不明**) (missing in action **未帰還**), by ticking the appropriate box in the section entitled (18 to 19 items applicable to the person filing) [⑩～⑱本人該当事項].

◇ Amount of exemption

The amount of the exemption is 270,000 yen.

◇ How to complete form A

Write the amount of exemption on the first page of your return, here: “deductions from income (exemptions for working students and the disabled 11)” **所得から差し引かれる金額** [勤労学生、障害者控除⑩]. If you are also using the exemption for the disabled, write the aggregate amount.

Tick the box headed “exemption for working students” [勤労学生控除] on page two in the section entitled (10 to 11 items applicable to the person filing) [⑩～⑪本人該当事項], and write the name of your school or college, etc.

◇ How to complete form B

Write the amount of exemption on the first page of your return, here: “deductions from income (exemptions for working students and the disabled 19 to 20)” **所得から差し引かれる金額** [勤労学生、障害者控除⑱～⑳]. If you are also using the exemption for the disabled, write the aggregate amount.

Tick the box headed “exemption for working students” [勤労学生控除] on page two in the section entitled (18 to 19 items applicable to the person filing) [⑱～⑲本人該当事項], and write the name of your school or college, etc.

◇ Documents, etc. to be attached

You must attach or present certification issued by the school or institute you attend if you are a student at any type of school or vocational institute, or are receiving professional training from a registered training institute.

However, this is not necessary if you are an employment income earner and have had the deduction made in the year-end adjustment.

9 Exemption for working students

The exemption is applicable to working students except those whose total amount of income in 2008 (refer to * in “exemption for widows or widowers” on page 40) was over 650,000 yen or who had income other than that earned by his or her labor of over 100,000 yen.

10 Exemption for disabled

If you, your dependents, or your spouse who are qualified for exemption for spouses or exemption for dependents are disabled as of December 31st of the year concerned, (in the case they are deceased during the year, as of the day of decease) the exemption can be applied.

The disabled are defined as those who have received an identification booklet for the physically handicapped, war invalids, or mentally ill, those who are judged as intellectually handicapped persons by an appointed doctor for mental health, or those who are 65 years or older and certified by the head of a local public body that their level of disabilities is no less than that of the disabled or those with other physical or mental disabilities.

Those with special disabilities are defined as those who have the degree of gravity of their disabilities (first degree or second degree) indicated in their identification booklets, who have the degree of gravity of their disabilities (first degree) indicated in their identification booklets for the physically handicapped, who are judged as having a severe mental disability and are continuously bedridden and thus need complex nursing care.

◇ Amount of exemption

The amount of the exemption is 270,000 yen per person, or 400,000 yen per person in the case of those with special disabilities.

◇ How to complete form A

Write the amount of the exemption on the first page of your return, here: “deductions from income (exemptions for working students and the disabled 11)” **所得から差し引かれる金額 [勤労学生、障害者控除⑪]**. If you are also claiming the exemption for working students, write the aggregate amount.

Write the name of the disabled person on the second page of your return, here: (11 exemption for the disabled) **[⑪障害者控除]**. If you are claiming the exemption for persons with special disabilities, please draw a circle around their name.

◇ How to complete form B

Write the amount of the exemption on the first page of your return, here: “deductions from income (exemptions for working students and the disabled 19 to 20)” **所得から差し引かれる金額 [勤労学生、障害者控除⑱～⑳]**. If you are also claiming the exemption for working students, write the aggregate amount.

Write the name of the disabled person on the second page of your return, here: (20 exemption for the disabled) **[⑳障害者控除]**. If you are claiming the exemption for persons with special disabilities, please draw a circle around the name.

11 Exemption for spouses

You may claim the exemption if you have a spouse qualifying for exemption.

A qualified spouse is defined as one living in the same household as the taxpayer (refer to *2 in “deduction for casualty losses” on page 33) as of December 31st of the year concerned, (in the case they are deceased during the year, as of the day of decease) and whose total amount of income for 2008 (refer to * in “exemption for widows or widowers” on page 40) did not exceed 380,000 yen. This does not include family employees of those filing a blue or a white return.

* Persons claiming an exemption for spouses may not also claim a special exemption for spouses.

◇ Amount of exemption

The amount of the exemption is as follows:

	Person with special disabilities living with the taxpayer* ²	Others
Ordinary qualified spouse	730,000 yen	380,000 yen
Elderly qualified spouse* ¹	830,000 yen	480,000 yen

*1 An elderly qualified spouse is one born on or before January 1 1939 (one who is aged 70 or over).

*2 Person with special disabilities (refer to “exemption for the disabled” above) living with the taxpayer is defined as a spouse with special disabilities, qualified for exemption for spouses, who lives with the taxpayer, or relatives in his or her household.

◇ How to complete form A

Write the amount of the exemption on the first page of your return, here: “deductions from income (exemption for spouses 12)” **所得から差し引かれる金額 [配偶者控除⑫]**.

Write your spouse's name and date of birth on the second page of your return, here: (12 to 14 (special exemption for spouses and dependents) **[⑫～⑭配偶者(特別)控除・扶養控除]**, and tick the box for exemption for spouses.

◇ How to complete form B

Write the amount of the exemption on the first page of your return, here: “deductions from income (exemption

for spouses 21) **所得から差し引かれる金額** [配偶者控除^{②①}].

Write your spouse's name and date of birth on the second page of your return, here: (21 to 23 (special) exemption for spouses and dependents) [②①～②③ 配偶者（特別）控除・扶養控除], and tick the box for exemption for spouses.

12 Special exemption for spouses

If your total amount of income (refer to * in "exemption for widows or widowers" on page 40) for 2008 is less than 10,000,000 yen and you have a spouse in your household (refer to *2 in "deduction for casualty losses" on page 33) whose income in 2008 exceeds 380,000 yen but is less than 760,000 yen, a fixed exemption may be claimed according to his or her income. The exemption cannot be applied by the family employees of those filing blue returns or white returns.

* Persons claiming an exemption for spouses may not also claim a special exemption for spouses.

Note. Please note that if your spouse's total income derives solely from part time earnings, his or her income would be the amount of employment income calculated based on the amount of earnings (refer to "employment income" on page 27).

If your spouse's total income derives solely from public pension, his or her income would be the miscellaneous income (refer to "miscellaneous income" on page 28) calculated based on the amount of earnings from public pension.

◇ Amount of exemption

The amount of the exemption is as follows:

Total income of spouse	Exemption
less than 380,000 yen	0 yen
380,001 yen to 399,999 yen	380,000 yen
400,000 yen to 449,999 yen	360,000 yen
450,000 yen to 499,999 yen	310,000 yen
500,000 yen to 549,999 yen	260,000 yen
550,000 yen to 599,999 yen	210,000 yen
600,000 yen to 649,999 yen	160,000 yen
650,000 yen to 699,999 yen	110,000 yen
700,000 yen to 749,999 yen	60,000 yen
750,000 yen to 759,999 yen	30,000 yen
760,000 yen or more	0 yen

◇ How to complete form A

Write the amount of the exemption on the first page of your return, here: "deductions from income (special exemption for spouses 13)" **所得から差し引かれる金額** [配偶者特別控除^{①③}]. Write the total amount of your spouse's income here: "others (total amount of spouse's income 33)" **その他** [配偶者の合計所得金額^{③③}].

Write the name and date of birth of your spouse on the second page of your return, here: 12 to 14 (special) exemption for spouses and dependents) [①②～①④ 配偶者（特別）控除・扶養控除]. Also tick the box for special exemption for spouses [配偶者特別控除].

◇ How to complete form B

Write the amount of the exemption on the first page of your return, here: deductions from income (special exemption for spouses 22) **所得から差し引かれる金額** [配偶者特別控除^{②②}]. Write the total amount of your spouse's income here: "others (total amount of spouse's income 42)" **その他** [配偶者の合計所得金額^{④②}].

Write the name and date of birth of your spouse on the second page of your return, here: (21 to 23 (special) exemption for spouses and dependents) [②①～②③ 配偶者（特別）控除・扶養控除]. Also tick the box for special exemption for spouses [配偶者特別控除].

13 Exemption for dependents

A fixed exemption may be claimed if you have dependents (excluding your spouse).

Dependents include relatives, foster children or elderly persons legally entrusted or fostered by the prefectural or municipal governor and who live in the same household as you (refer to *2 in "deduction for casualty losses" on page 33) as of December 31st of the year concerned, (in the case they are deceased during the year, as of the day of decease) and whose total amount of income (refer to * in "exemption for widows or widowers on page 40) did not exceed 380,000 yen in 2008. The exemption cannot be applied by the family business employees of those filing blue returns or white returns.

◇ Amount of exemption

The amount of the exemption is as follows:

	Person with special disabilities living with the taxpayer* ⁴	Others
Ordinary qualified dependent	730,000 yen	380,000 yen
Specific dependent qualified for exemption* ¹	980,000 yen	630,000 yen
Elderly qualified dependents* ² living with the taxpayer who are parents or grandparents of the taxpayer* ³ or his/her spouse	930,000 yen	580,000 yen
Other elderly qualified dependents	830,000 yen	480,000 yen

*1 A specific dependent qualified for exemption is a dependent born between January 2nd 1986 and January 1st 1993 (16 years or older but younger than 23 years of age).

*2 An elderly qualified dependent is a dependent (excluding your spouse) born on or before January 1st 1939 (one who is aged 70 or over).

*3 An elderly qualified dependent living with the taxpayer is an elderly dependent qualified for the exemption who is also the parent, grandparent or great grandparent of the taxpayer or his/her spouse.

*4 Person with special disabilities (refer to “exemption for the disabled” on page 42) living with the taxpayer is a qualified dependent living with the taxpayer, spouse, or relatives in his or her household.

◇ How to complete form A

Write the name of the dependents, their relationship to you, their date of birth and the amount of the exemption on the second page of your return, here: (12 to 14 (special) exemption for spouses and dependents)

[¹²~¹⁴配偶者（特別）控除・扶養控除].

Also write the total amount of the exemption on the second page, here: (14 total amount of exemption for dependents) [¹⁴扶養控除の合計]. Write the total amount of the exemption on the first page of your return, here: “deductions from income (exemption for dependents 14)” **所得から差し引かれる金額** [扶養控除¹⁴].

◇ How to complete form B

Write the name of the dependents, their relationship to you, their date of birth and the amount of the exemption on the second page of your return, here: (21 to 23 (special) exemption for spouses and dependents) [²¹~²³配偶者（特別）控除・扶養控除].

Also write the total amount of the exemption on the second page, here: 23 total amount of exemption for dependents [²³扶養控除の合計]. Write the total amount of the exemption on the first page of your return, here: “deductions from income (exemption for dependents 23)” **所得から差し引かれる金額** [扶養控除²³].

14 Basic exemption

Since basic exemption is applicable to all the taxpayers, please make sure you fill in this section.

◇ Amount of exemption

The amount of the exemption is 380,000 yen.

◇ How to complete form A

Write the amount of exemption, 380,000 yen, on the first page of your return here: “deductions from income (basic exemption 15)” **所得から差し引かれる金額** [基礎控除¹⁵].

This is already printed on your return form if you received it by post from the Tax Office.

◇ How to complete form B

Write the amount of exemption, 380,000 yen, on the first page of your return here: “deductions from income (basic exemption 24)” **所得から差し引かれる金額** [基礎控除²⁴].

This is already printed on your return form if you received it by post from the Tax Office.

15 Total sum of ⑥ to ⑮ For Form A only

Please write the total amount of ⑥ to ⑮ on the first page of your return here: “16 deductions from income (the total of 6 to 15)” **所得から差し引かれる金額** [⑥から⑮までの計¹⁶].

If you are claiming tax refund in your return having no income other than employment income subject to the year-end adjustment, and if the amount of the total

deductions from income written in the section “16 deductions from income (the total of 6 to 15)” **所得から差し引かれる金額 [⑥から⑮までの計⑮]** is the same as the amount of deductions made in the year-end adjustment, you do not have to fill in section 6 to 15 on the first page of the return as well as section 6 to 14 on the second page of the return by transferring “the total amount of deductions from income” in your original record of withholding.

16 Grand total column (⑳ or ㉕)

◇ How to complete form A

Write the aggregate amount you have entered in the columns 16 through 19 of deductions from income **所得から差し引かれる金額 [⑮～⑲]** on the first page of your return, here: “deductions from income (grand total ⑳)” **所得から差し引かれる金額 [合計 (⑮+⑰+⑱) ㉑]**.

◇ How to complete form B

Write the aggregate amount you have entered in the columns 10 through 24 of deductions from income **所得から差し引かれる金額 [⑩～㉔]** on the first page of your return, here: “deductions from income (grand total ㉕)” **所得から差し引かれる金額 [合計㉕]**

Calculating your tax

1 Taxable income

◇ How to complete form A

Rounding down the fractions less than 1,000 yen, write the amount in block 5 less the amount in block 20 on the first page of your return, here: “tax calculation (amount of taxable income 21) **税金の計算** [課税される所得金額²¹].

If this figure is less than 1,000 yen, or is a deficit, it is not necessary to write the amount.

◇ How to complete form B

Rounding down the fraction less than 1,000 yen, write the amount in block 9 less the amount in block 25 on the first page of your return, here: “tax calculation (amount of taxable income 9 minus 25 or the third page 26)” **税金の計算** [課税される所得金額 (9-25) 又は第三表²⁶]. If the figure you calculate by subtracting block 25 from block 9 is less than 1,000 yen, or is a deficit, it is not necessary to write the amount.

Those who have opted for averaging taxation on fluctuating or temporary income should make calculations in the “calculation form for averaging taxation on fluctuating income and temporary income” [変動所得・臨時所得の平均課税の計算書]. Please refer to the “Guide to fluctuating or temporary income” [変動所得・臨時所得の説明書].

Those who have the income subject to separate taxation by filing have to use the third page of the return and do not need to write anything here.

2 Amount of tax imposed on taxable income

◇ For those using form A

The figure is obtained by applying the tax rate to the “taxable income 21” on page one **税金の計算** [課税される所得金額²¹].

Use the following computation blocks as a reference in performing your own calculations.

Write the amount of tax imposed on taxable income on page one of your return, here: “tax calculation (amount of tax 22 applied to 21 above)” **税金の計算** [上の²¹に対する税額²²].

◇ For those using form B

The figure is obtained by applying the tax rate to the “taxable income 26” on page one **税金の計算** [課税される所得金額²⁶].

Use the following computation blocks as a reference in performing your own calculations.

Those with income subject to separate taxation by filing should fill in the calculation section on the third page of the return.

Write the amount of tax imposed on taxable income on

page one of your return, here: “tax calculation (amount of tax applied to 26 above, or 78 on page three 27)” **税金の計算** [上の²⁶に対する税額又は第三表の⁷⁸27].

If you have opted for averaging taxation on fluctuating or temporary income, write the amount calculated on the “averaging taxation on fluctuating or temporary income calculation form” here: “tax calculation (amount of tax applied to 26 above, or 78 on page three 27)” [上の²⁶に対する税額又は第三表の⁷⁸27] on the first page of your return.

Those with income subject to separate taxation by filing should fill in the calculation section on the third page of the return.

◇ How to calculate your taxable income and tax imposed on taxable income

The amount of your taxable income and tax imposed on taxable income is calculated as follows:

Total amount of income (For Form A... ⁵) (For Form B... ⁹)		A
	yen	
Total amount of deduction from income (For Form A... ²⁰) (For Form B... ²⁵)		B
	yen	
A - B	(Round down the fraction less than 1,000 yen)	C
	,000 yen	

Amount C	Amount of tax imposed on taxable income
0 yen	0 yen
1,000 yen to 1,949,000 yen	$C \times 0.05$ = _____ yen
1,950,000 yen to 3,299,000 yen	$C \times 0.1 - 97,500$ yen = _____ yen
3,300,000 yen to 6,949,000 yen	$C \times 0.2 - 427,500$ yen = _____ yen
6,950,000 yen to 8,999,000 yen	$C \times 0.23 - 636,000$ yen = _____ yen
9,000,000 yen to 17,999,000 yen	$C \times 0.33 - 1,536,000$ yen = _____ yen
18,000,000 yen or more	$C \times 0.4 - 2,796,000$ yen = _____ yen

Amount of tax imposed on taxable income

3 Credit for dividends

If you have received dividends from a corporation that has its head office in Japan, or a specific stocks investment trust or specific security investment trust*¹, you may deduct a portion of this dividend income. You may not include dividends from special purpose companies or dividends from investment companies, or interests earned during construction, interest earned on a mutual insurance company fund, or dividends, etc., that you elected not to report on your final tax return.

◇ How to calculate the credit

The amount of the credit is calculated as follows:

Amount of income from dividends (block 3 on page 1 of Form A or block 5 on page 1 of Form B) * ²	yen	A
Taxable income (block 21 on page 1 of Form A or block 26 on page 1 of Form B) * ³	,000 yen	B
B - 10,000,000 yen	(“0” when in deficit) yen	C
A - C	(“0” when in deficit) yen	D
D × 0.1	yen	E
(A - D) × 0.05	yen	F
E + F	yen	Amount of credit for dividends

If you have received dividends from specific security investment trusts*¹, you must calculate in the “calculation form for credits for dividends relating to specific security investment trusts” [特定証券投資信託に係る配当控除の計算書]. For more details please refer to “For those deducting credits for dividends relating to specific security investment trusts” [特定証券投資信託に係る配当控除を受けられる方へ].

*1 “Specific security investment trusts” are defined as stock investment trusts (excluding specific stock investment trusts) other than public and corporate bond investment trusts, excluding specific foreign

currency-denominated securities investment trusts.

- *2 The income from dividends which are not eligible for credit for dividends should not be included in this calculation.
- *3 If you have any income subject to separate taxation by filing, please contact your Tax Office, because the calculation would be different.

◇ How to complete form A

Write the amount of the credit on the first page of the return, here: “tax calculation (credit for dividends 23)” **税金の計算** [配当控除²³].

◇ How to complete form B

Write the amount of the credit on the first page of the return, here: “tax calculation (credit for dividends 28)” **税金の計算** [配当控除²⁸].

4 Block 29

For those using form B

Those running a business, who file a blue return and apply “the special exemption of income tax in case of having made an experiment and research” under Articles 10 to 10-6 of the Special Taxation Measures Law, should specify the amount of tax credits.

◇ How to complete form B

Write “tax amount from investment or leases” [投資・リース税額等] in the blank at left of block 29, and write the figure “1” in the box marked “classification” [区分], and write the applicable provision in “○ the provisions of application of special exceptions” [特例適用条文等] on page 2 of the return.

5 Special credit for loans relating to a dwelling (specific additions or improvements, etc.)

When making use of housing loans, etc. to newly construct, purchase or to make additions or improvements, etc. to a house, and using it as a dwelling between January 1, 1999 and December 31, 2008, a deduction may be claimed when meeting certain requirements.

In the following types of cases, you will calculate through the “detailed statement and calculation form for special credit for loans relating to a dwelling” without using the computation block below.

- When this credit is first claimed by those persons who newly construct a house and use it as a dwelling during 2008
- When additions or improvements etc., including improvements of home for better energy saving performance, are made on a house, and that house is used as a dwelling from April 1, 2008 or thereafter
- When the total amount of the year-end balance of the housing loan, etc. exceeds the equivalent value of newly construction of the house, etc.
- When a newly constructed house is shared and so on.

* Those who have already received the special credit for loans relating to a dwelling (specific additions and improvements, etc.) and moved from the dwelling on or after April 1, 2003 by order of the payer of their salaries or by other reasons, and resume using it as a dwelling afterwards may apply this deduction again under certain circumstances.

* There are some restrictions on the application of this special credit. For example, you may not be eligible for this special credit, if your total amount of income (refer to page 40) in 2008 exceeds 30,000,000 yen.

* In choosing the application of exceptions; special credit for loans relating to a dwelling (specific additions or improvements, etc.) pertaining to barrier-free improvements or improvements of home for better energy saving performance, you can't change the choice when you claim a correction, submit your amended return and take the tax credit of the period other than the year when you submit your return. It is the same if you don't select the application of these exceptions.

* For further details, refer to “About the special credit for loans relating to a dwelling”. When conducting

additions and improvements including barrier-free improvements or improvements of home for better energy saving performance, etc., please refer to “About the special credit for loans relating to a dwelling (specific additions and improvements, etc.)”

◇ How to calculate the deduction

The special credit for loans relating to a dwelling (specific additions and improvements, etc.) shall be calculated as follows (with the exception of the aforementioned cases).

Year-end balance of loan, etc.	(Total) yen	A
Date you started living in the dwelling	Special credit for loans relating to a dwelling (Fractions less than 100 yen omitted)	
From January 1, 1999 to June 30, 2001	A×0.0075 (375,000 yen Maximum) 00yen	B
From July 1, 2001 to December 31, 2007	A×0.01 (* 00yen	

* When you started living in the dwelling during 2007, maximum of 250,000 yen.

When you started living in the dwelling during 2006, maximum of 300,000 yen.

When you started living in the dwelling during 2005, maximum of 400,000 yen.

When you started living in the dwelling during period from July 1, 2001 through December 31, 2004, maximum of 500,000 yen.

Those who claim the special exemption of Special Credit for loans relating to a dwelling:

From January 1 to December 31, 2007	A×0.006 (150,000 yen Maximum) 00yen	B
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Those who claim the Special Credit for loans relating to a dwelling (specific additions or improvements, etc.):

Value of dwelling improvement construction, etc. for senior citizens, etc. (*)	yen	C
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Year-end balance of loan, etc.	(10 million yen Maximum) yen	D
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“C” or “D,” whichever is less in value.	(2 million yen Maximum) yen	E
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Special credit for loans relating to a dwelling (specific additions or improvements, etc.)	$E \times 0.02 + (D - E) \times 0.01$ (120,000 yen Maximum) 00yen	B
--	---	---

* When receiving subsidies from local governments to cover construction costs pertaining to additions or improvements, etc. including dwelling improvement construction, etc. for senior citizens, etc. or other grants to cover home-care dwelling improvement costs or preventative health care dwelling improvement costs, these amounts will be deducted.

Those who rebuild a dwelling following a natural disaster: The Great Hanshin earthquake in 1995

When A is 10,000,000 yen or less	$A \times 0.02$ 00yen	B
When A exceeds 10,000,000 yen and is 20,000,000 yen or less	$A \times 0.01 + 100,000$ yen 00yen	
When A exceeds 20,000,000 yen	$A \times 0.005 + 200,000$ yen (350,000 yen Maximum) 00yen	

◇ How to complete form A

Write the amount indicated on the “detailed statement and calculation form for special credit for loans relating to a dwelling” [(特定増改築等)住宅借入金等特別控除額の計算明細書] on the first page of your return, here: “tax calculation (special credit for loans relating to a dwelling 24)” 税金の計算 [(特定増改築等)住宅借入金等特別控除²⁴]. Round down the fractions less than 100 yen.

* When salaried workers enter the amount already claimed for this deduction in the year-end tax adjustment, in cases when the amount is recorded in the “Amount of special credit for loans relating to a dwelling (amount deductible for loans relating to a dwelling)” block, transcribe that amount to block (24).

Write the date you started to live in the dwelling, etc. in “the provisions for application of special exceptions” [特例適用条文等] on page 2 of the return.

◇ How to complete form B

Write the amount indicated on the “detailed statement and calculation form for special credit for loans relating to a dwelling” [(特定増改築等)住宅借入金等特別控除額の計算明細書] on the first page of your return, here: “tax calculation (special credit for loans relating to a dwelling 30)” 税金の計算 [(特定増改築等)住宅借入金等特別控除³⁰]. Round down the fractions less than 100 yen.

* When salaried workers enter the amount already claimed for this credit in the year-end tax adjustment, in cases when the amount is recorded in the “Amount of special credit for loans relating to a dwelling (amount deductible for loans relating to a dwelling)” block, transcribe that amount to block (30).

Write the date you started to live in the dwelling, etc. in “the provisions for application of special exceptions” [特例適用条文等] on page 2 of the return.

(Note) Accompanying the transfer of tax revenue sources, because income tax amounts will decline, in cases where a reduction is seen in the amount of special credit for loans relating to a dwelling, there are circumstances where it will be possible to claim those reductions in special credit for loans relating to a dwelling from the following year’s (2009) inhabitants taxes.

For further details, please consult with your local government office (refer to “Notification from Local Government” on page 17).

6 Special credit for contributions to political parties

You may apply this credit if you paid contributions to Japanese political parties or organizations.

If you claimed the deduction for donations (refer to “deduction for donations” on page 39), you are not allowed to claim this special credit at the same time. (Because which of these deductions will be most beneficial depends upon the amount of your income, political contributions and other factors, please confirm the details in the “detailed statement and calculation form for the special credit for contributions to political parties”)

For more details, please refer to “About the special credit for contributions to political parties”.

◇ How to complete form A

Write the figure in block 12 of the “detailed statement and calculation form for the special credit for contributions to political parties” [政党等寄附金特別控除額の計算明細書] on the first page of your return, here: “tax calculation (special credit for contributions to political parties 25)” **税金の計算** [政党等寄附金特別控除²⁵].

◇ How to complete form B

Write the figure in block 12 of the “detailed statement and calculation form for the special credit for contributions to political parties” [政党等寄附金特別控除額の計算明細書] on the first page of your return, here: “tax calculation (special credit for contributions to political parties 31)” **税金の計算** [政党等寄附金特別控除³¹].

7 Special deduction for anti-earthquake improvement made to an existing house

If you executed earthquake-proof improvement work to a house which you are using as a dwelling (limited to houses built before May 31, 1981) between April 1, 2006 and December 31, 2008, because your house is located in a certain planning area, you are entitled to this special deduction.

Upon applying for this special deduction, you shall attach “the detailed statement and calculation form for special deduction for anti-earthquake improvement” and “the certificate of earthquake-proof improvements” issued by the head of a local public body to the final return.

Please inquire to the competent building bureau or housing department of prefectures or municipalities about whether or not your house is located in a planning area to which the special deduction for earthquake-proof improvement is applicable, whether or not the earthquake-proof improvement work actually executed by you meets the prescribed requirement and whether you can obtain a certificate of earthquake-proof improvement, how to compute the amount of expenses incurred in earthquake-proof improvement work and so on.

For more details, please refer to “About the special deduction for anti-earthquake improvement made to an existing house”.

◇ How to complete form A

Write the amount indicated on ② of “the detailed statement and calculation form for special deduction for anti-earthquake improvement made to an existing house” on the first page of your return, here: “tax calculation (special deduction for anti-earthquake improvement made to an existing house 26)” **税金の計算** [住宅耐震改修特別控除²⁶].

◇ How to complete form B

Write the amount indicated on ② of “the detailed statement and calculation form for special deduction for anti-earthquake improvement made to an existing house” on the first page of your return, here: “tax calculation (special deduction for anti-earthquake improvement made to an existing house 32)” **税金の計算** [住宅耐震改修特別控除³²].

8 Special credit for digital certificates, etc.

【Note】

If you file your final tax return on paper or submit it by e-Tax without attaching your digital signature and digital certificate pertaining to the digital signature, you will not be eligible for this credit.

Those persons who claimed this credit for their 2007 income tax return will not be eligible to receive it for their 2008 income tax return.

If you submit your final income tax return filing data with your digital signature and digital certificate pertaining to the digital signature by e-Tax by Monday, March 16, 2009, you will be eligible for this credit.

◇ Amount of credit

The amount of the credit is maximum 5,000 yen

9 Balance of tax amount (1)

◇ How to complete form A

Write the amount in the tax calculation section (amount of tax applied to 21 above, 22) [上の²¹に対する税額²²] minus the amounts in boxes, 23 (credit for dividends) [配当控除²³], 24 (special credit for loans relating to a dwelling (specific additions improvement etc.)) [(特定増改築等)住宅借入金等特別控除²⁴], 25 (special credit for contributions to political parties) [政党等寄附金特別控除²⁵], 26 (special deduction for anti-earthquake improvement made to an existing house) [住宅耐震改修特別控除²⁶], and 27 (special credit for digital certificates, etc.) [電子証明書等特別控除²⁷].

When your balance of tax amount is in surplus, write the amount on the first page of the return, here: tax calculation (balance of tax amount 28) **税金の計算** [差引所得税額²⁸].

When you are in deficit, write “0” on the first page of the return, here: tax calculation (balance of tax amount 28) **税金の計算** [差引所得税額²⁸].

* If you choose to submit your final tax return on paper or you submit it via e-Tax without attaching a your digital signature and digital certificate pertaining to the digital signature, you cannot claim the deduction in block 27

◇ How to complete form B

Write the amount in the tax calculation section (amount of tax applied to 26 above, or 78 on page three 27) [上の²⁶に対する税額又は第三表の⁷⁸27] minus the amounts in boxes, 28 (credit for dividends) [配当控除²⁸], 29 (tax amount from investment or lease) [投資・リース税額等控除²⁹], 30 (special credit for loans relating to a dwelling (specific additions or improvements etc.)) [(特定増改築等)住宅借入金等特別控除³⁰], 31 (special credit for contributions to political parties) [政党等寄附金特別控除³¹], 32 (special deduction for anti-earthquake improvement made to an existing house) [住宅耐震改修特別控除³²], and 33 (special credit for digital certificates, etc.) [電子証明書等特別控除³³].

When your balance of tax amount is in surplus, write the amount on the first page of the return, here: tax calculation (balance of tax amount 34) 税金の計算 [差引所得税額³⁴].

When you are in deficit, write “0” on the first page of the return, here: tax calculation (balance of tax amount 34) [差引所得税額³⁴].

* If you choose to submit your final tax return on paper or you submit it via e-Tax without attaching your digital signature and digital certificate pertaining to the digital signature, you cannot claim the deduction in block 33

10 Credit for officially proclaimed natural disasters

This credit can be applied by those whose income (refer to *3 in “deduction for casualty losses” on page 34) was not over 10,000,000 yen in 2008 and whose dwelling or household effects suffered damage due to disasters amounting to one half of their value. The deduction does not include amounts reimbursed by insurance policies, etc.

It is not applicable if you are claiming the deduction for casualty losses (refer to “casualty losses” on page 33).

◇ How to calculate the credit

The amount of the credit is calculated as follows:

Balance of tax amount (block 28 on page 1 of Form A or block 34 on page 1 of Form B)	_____ yen	A
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Total amount of income	Credit for officially proclaimed natural disasters	Credit for officially proclaimed natural disasters
Up to 5,000,000 yen	Amount in box A = _____ yen	
5,000,001 yen to 7,500,000 yen	A×0.5 = _____ yen	
7,500,001 yen up to 10,000,000 yen	A×0.25 = _____ yen	

◇ How to complete form A

Write the amount of the credit on the first page of the return, here: “tax calculation (credit for natural disasters, foreign tax credit 29)” 税金の計算 [災害減免額、外国税額控除²⁹], and draw a circle around the words “credit for natural disasters” [災害減免額]. If you have a credit for foreign taxes, add the two amounts and enter the aggregated sum.

◇ How to complete form B

Write the amount of the credit on the first page of the return, here: “tax calculation (credit for natural disasters, foreign tax credit 35 to 36)” 税金の計算 [災害減免額、外国税額控除³⁵～³⁶], and draw a circle around the words “credit for natural disasters” [災害減免額]. If you have a credit for foreign taxes, add the two amounts and enter the aggregated sum.

11 Credit for foreign taxes

You may claim this credit if you have paid tax corresponding to income tax overseas in 2008.

◇ How to complete form A

Write the amount in block 10 of the “detailed statement for the credit for foreign taxes” [外国税額控除に関する明細書] on page one of your return, here: “tax calculation (credit for natural disasters, foreign tax credit 29)” 税金の計算 [災害減免額、外国税額控除²⁹]. Draw a circle around the words “credit for foreign taxes” [外国税額控除]. If you have a credit for natural disasters, add the two amounts and enter the aggregated sum

◇ How to complete form B

Write the amount in block 10 of the “detailed statement for the credit for foreign taxes” [外国税額控除に関する明細書] on page one of your return, here: “tax calculation (credit for natural disasters, foreign tax credit 35 to 36)” 税金の計算 [災害減免額、外国税額控除³⁵～³⁶]. Draw a circle around the words “credit for foreign taxes” [外国税額控除]. If you have a credit for natural disasters, add the two amounts and enter the aggregated sum

12 Deduction for withholding tax

If the payer has already withheld income tax, such tax is deductible. But as for income from interests or dividends subject to separate taxation at source, or as for dividends, etc. (refer to “income from dividends” on page 26), which you have opted not to report in your final return, you cannot deduct the withholding tax on such income, since taxation is completed by withholding at source.

◇ How to complete form A

Write the type of income, the place where the income accrued, the name of your employer, amount of earnings and withholding tax on the “statement of income (withholding tax)” [所得の内訳(源泉徴収税額)] on the second page of the return. Write the total amount here: (30 total amount of withholding tax) [30源泉徴収税額の合計額].

If you have the same type of income from diverse sources and are attaching a “statement of income” [所得の内訳書], you must write the total amount of the withholding tax for each type of income on the second page of your return, here: “statement of income (withholding tax)” [所得の内訳(源泉徴収税額)]

Write the total amount of withholding tax that you entered in (30 total amount of the withholding tax) [30源泉徴収税額の合計額], on page two of your return, here: “tax calculation (withholding tax 30)” 税金の計算 [源泉徴収税額・] on the first page of the return.

◇ How to complete form B

Write the type of income, the place where the income accrued, the name of your employer, amount of earnings and withholding tax on the “statement of income (withholding tax)” [所得の内訳(源泉徴収税額)] on the second page of the return. Write the total amount here: (37 total amount of withholding tax) [37源泉徴収税額の合計額].

If you have the same type of income from diverse sources and are attaching a “statement of income” [所得の内訳書], you must write the total amount of the withholding tax for each type of income on the second page of your return, here: “statement of income (withholding tax)” [所得の内訳(源泉徴収税額)]

Write the total amount of withholding tax that you entered in (37 total amount of the withholding tax) [37源泉徴収税額の合計額], on page two of your return, here: “tax calculation (withholding tax 37)” 税金の計算 [源泉徴収税額37] on the first page of the return.

* If you declare your retirement income or income from stocks and shares on the third page of the return (for separate taxation), include the withholding tax for such income in the total amount of withholding tax.

13 Balance of tax amount (2)

◇ How to complete form A

This is the amount in block 28 [差引所得税額28] minus “the credits for natural disasters and foreign taxes 29” [災害減免額 外国税額控除29] and “withholding tax 30” [源泉徴収税額30].

If the amount of your balance is in surplus, write the amount (rounding down the fractions less than 100 yen) on the first page of your return, here: “tax calculation (balance of tax amount (28—29—30))31” 税金の計算 [申告納

税額・納める税金 (28—29—30) 31].

If the amount is in deficit, write on the first page of your return, here: “tax calculation (balance of tax amount (28—29—30))32” 税金の計算 [申告納税額・還付される税金 (28—29—30) 32].

◇ How to complete form B

This is the amount in block 34 [差引所得税額34] minus “the credits for natural disasters and foreign taxes 35 to 36” [災害減免額 外国税額控除35～36] and “withholding tax 37” [源泉徴収税額37].

If the amount of your balance is in surplus, write the amount (rounding down the fractions less than 100 yen) on the first page of your return, here: “tax calculation (balance of tax amount 38)” 税金の計算 [申告納税額38].

If the amount is in deficit, write a triangle (△) or a minus (—) on the first page of your return, here: “tax calculation (balance of tax amount 38)” 税金の計算 [申告納税額38].

14 Amount of estimated tax

For those using form B

In July and November, those whose income reached a certain amount in the previous year are to pay an amount of estimated tax based on their income in the previous year.

Those who are required to pay estimated tax will be notified by their Tax Office.

◇ How to complete form B

Regardless of whether they have actually paid or not, those who have been notified of first installment and second installment tax by their Tax Office must write the amounts for both installments on the first page of their return, here: “tax calculation (amount of estimated tax 39)” 税金の計算 [予定納税額39].

Those who have been sent a return by the Tax Office need not fill in this section as it is printed on the form.

15 Amount of third installment tax

For those using form B

This is the “balance of tax amount 38” 税金の計算 [申告納税額38] less the “amount of estimated tax 39” 税金の計算 [予定納税額39].

◇ How to complete form B

When the amount of your third installment is in surplus, write the amount (rounding down the fractions less than 100 yen) on the first page of your return, here: “tax calculation (amount of third installment tax, tax to be paid 40)” 税金の計算 [第3期分の税額・納める税金40].

When the amount is in deficit, write the amount on the first page of your return, here: “tax calculation (amount of third installment tax, tax to be refunded 41)” 税金の計算 [第3期分の税額・還付される税金41].

Other items regarding page one of the return

◇ How to complete form A

(1) Total amount of spouse's income

[配偶者の合計所得金額³³]

Write your spouse's total amount of income of 2008 (refer to "exemption for widows or widowers" on page 40) if you are applying the special exemption for a spouse (refer to "special exemption for spouses" on page 43).

(2) Total amount of withholding tax for miscellaneous and occasional income

[雑所得・一時所得の源泉徴収税額の合計額³⁴]

If your income withheld at source includes miscellaneous income or occasional income, please indicate the total amount of withholding tax for these types of income.

(3) Amount of unpaid withholding tax

[未納付の源泉徴収税額³⁵]

If you are claiming refund of withholding tax indicated in "tax calculation (deduction for withholding tax 30)" **税金の計算** [源泉徴収税額³⁰], and all or part of the tax has not been paid by the payer as a result of not paying the salary, etc., please indicate the amount of withholding tax not actually paid.

You can obtain a refund for the unpaid withholding tax after it is actually paid. Please complete the "statement of payment of withholding tax" [源泉徴収税額の納付届出書].

◇ How to complete form B

(1) Total amount of spouse's income

[配偶者の合計所得金額⁴²]

Write your spouse's total amount of income of 2008 (refer to "exemption for widows or widowers" on page 40) if you are applying the special exemption for a spouse (refer to "special exemption for spouses" on page 43).

(2) Total amount of deduction for salaries of family employees

[専従者給与(控除)額の合計額⁴³]

Those with family employees who are filing either a blue or white return should transfer the amount of wages and amount of exemption from their "financial statement for blue return" or "statement of earnings and expenses".

(3) Special exemption for blue returns

[青色申告者特別控除額⁴⁴]

Transfer the amount of the special exemption indicated in your "financial statement for blue return", if you file a blue return.

(4) Total amount of withholding tax for miscellaneous and occasional income

[雑所得・一時所得の源泉徴収税額の合計額⁴⁵]

If your income withheld at source includes miscellaneous

income or occasional income, you must include the withholding tax for such income in the total amount of withholding tax.

If you report the retirement income or income from stock, please include the withholding tax on the retirement income as well.

(5) Amount of unpaid withholding tax

[未納付の源泉徴収税額⁴⁶]

If you are claiming refund of withholding tax indicated in "tax calculation (deduction for withholding tax 37)" **税金の計算** [源泉徴収税額³⁷], and all or part of the tax has not been paid by the payer as a result of not paying the salary, etc., please indicate the amount of withholding tax not actually paid.

You can obtain a refund for the unpaid withholding tax after it is actually paid. Please complete the "statement of payment of withholding tax" [源泉徴収税額の納付届出書].

(6) Losses carried forward to deduct from the income of this year

[本年分で差し引く繰越損失額⁴⁷]

In cases where a loss amount is brought forward from the previous year and subtracted from the income tax amount for 2008, in the following year and beyond when there are no losses brought forward, write in the amount of the brought forward loss that was subtracted.

However, because the amount of "carry-over loss subtracted from transfer income, etc., from stocks, etc.", and "miscellaneous income, etc., from trading in futures" is written on page three of the tax return (for Separate taxation), it is not included here.

Please note that, if you file the fourth page of the return (for loss declaration), you do not have to fill in this section.

(7) Amount eligible for average taxation, fluctuating income and extraordinary income

[平均課税対象金額⁴⁸] [変動・臨時所得金額⁴⁹]

This section is for those who choose to use average taxation on fluctuating or temporary income and transfer the amount calculated in the "calculation form for averaging taxation of fluctuating income and temporary income".

For details, please refer to "Guide to fluctuating income and temporary income".

Notification of postponement of tax payment

Write if you want to postpone the payment of third installment tax.

◇ How to calculate postponed tax

Postponed tax is calculated as follows:

Amount of third installment tax to be paid (③①(Form A) or ④①(Form B) on page 1 of return)	_____ yen	A
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The amount notified (not more than $(A \times 0.5)$)	(Round down the fractions less than 1,000 yen) _____ .000 yen	B
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A - B	_____ 00yen	Amount of tax to be paid by due date of filing return
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◇ How to complete form A

Write the amount you have calculated as above on the first page of your return, here: “notification of postponement of tax payment (amount of tax to be paid by due date 36)” **延納の届出** [申告期限までに納付する金額③⑥], also, write the amount in box B here: “amount of deferred payment 37” [延納届出額③⑦].

◇ How to complete form B

Write the amount you have calculated as above on the first page of your return, here: “notification of postponement of tax payment (amount of tax to be paid by due date 50)” **延納の届出** [申告期限までに納付する金額⑤①], also, write the amount in box B here: “amount of deferred payment 51” [延納届出額⑤①].

Where to receive your refund

If you are claiming refund in your tax return, fill in “where to receive your refund” [還付される税金の受取場所] on the first page of your return, referring to the following example.

Please use a bank account or a Japan Post Bank savings account to receive your refund.

(Note) 1 The name of the bank account or the Japan Post Bank savings account

Funds can only be transferred to accounts in the name of the person filing the return.

Concerning the name of the bank account or the Japan Post Bank savings account, fund transfers may be impossible in the event ① the name of a store, shop or office is included in your name, or ② the account is in your maiden name. Please use an account in your name only.

2 Refunds may not be transferred to a bank only for the Internet, excluding those banks specified. Please inquire to your bank about whether or not refunds may be transferred.

3 With regard to persons who wish to receive their refund from a Japan Post Bank branch or over-the-counter at a post office, please write the name of post office, etc. in question.

Examples

○ In the case of refunds transferred to a bank account, etc.

Account number (within 7 digits)

Indicate the type of account by circling the dot line.

If it is a comprehensive account, choose “ordinary” [普通].

In the section of “account number” [記号番号], fill in account number only from the left space.

○ In the case of refunds transferred to a Japan Post Bank savings account.

Code (5 digit) Number (2 to 8 digits)

Fill in only the code and number from the left space.

* Do not fill in the “Branch Name (Branch No.)” or “Account No.” for use in transfer to other financial institutions commenced from January 2009.

* Do not enter in the passbook code past the fifth digit (referring to the “-2” or other suffix numbers displayed upon the reissue of passbooks, etc.).

About inhabitant taxes

For those using form A

If you have filed an individual income tax return, you do not need to file returns for inhabitant taxes since the second copy of the return is for inhabitant taxes.

However, as for the following items, please fill in as appropriate in “Items concerning inhabitant taxes” [住民税に関する事項] (in the case of Form A) on the second page of the return, since local tax and income tax differ with reference to those items.

Please contact your local municipal office for more detail.

The prefectural or municipal authorities will calculate each individual’s tax amount, based on the figures in the final return, and notify taxpayers directly.

Those with no obligation to file an income tax return are generally required to file returns for inhabitant taxes or enterprise taxes at their local municipal office.

1 Means of payment of inhabitant tax on income other than employment income and miscellaneous income from public pensions, etc. of salary income earners

[給与と所得がある方の給与と所得・公的年金等に係る所得以外の住民税の徴収方法の選択]

Salary income earners may choose means of payment of inhabitant tax on income other than employment income and income from public pensions and so on. Employees who have selected to have inhabitant taxes on income from sources other than employment deducted from their wages must tick the box on the second page of their return, here: deducted from wages (special payment) [給与から差引き(特別徴収)].

If you have selected to pay inhabitant taxes separately, you must tick the box on the second page of your return, here: self payment (ordinary payment) [自分で納付(普通徴収)].

Please refer to “Notification from Local Governments” on page 17 of this guide about the special collection of individual inhabitant’s taxes of income from public pensions.

2 Names and addresses of qualified spouses and dependents not residing with the taxpayer

[別居の控除対象配偶者・扶養親族の氏名・住所]

Write the names and addresses of any qualified spouse and dependents not residing with the taxpayer, in the appropriate section on the second page of the return.

3 Special provisions for computing dividend income

“Small dividends”, etc., from unlisted stocks which you have chosen not to report in your income tax return are aggregated with other income, and inhabitant tax is charged on the aggregated income.

Refer to page 26 for income from dividends.

Following the formula below, write the amount in the appropriate columns on the second page of your return.

Income from dividends (③ on the first page of your return)	yen	A
Small dividends, etc., from unlisted stocks you opted not to report on your return	yen	B
A + B	yen	Special provisions for computing dividend income

4 Special treatment for non-resident

[非居住者の特例]

As for those who were a non-resident for a period during 2008 inhabitant tax is not charged on domestic-source income which accrued during the period. Write the amount of such domestic-source income subject to separate taxation by withholding in the appropriate section on the second page of the return.

5 Deduction of allocated dividend amount

[配当割額控除額]

Regarding the amount of the so-called “specific dividend, etc.”, from which the prefectural inhabitant tax dividend rate is specially withheld during 2008 (3% of tax rate),① in the event that this amount was included in withholding at source without being reported as income tax, the amount for inhabitant tax will also be considered as being part of special withholding, and ② in the event that this amount was reported as income tax and a deduction for dividends or deduction or refund of the amount withheld at source is received, a deduction for dividends and deduction or refund for the amount specially withheld for inhabitants tax will also be receivable. Thus, if you reported this amount as income tax, please write the amount of the prefectural inhabitant tax dividend rate in the appropriate column of page two of the return.

Please note that in the case of ① above, determination of the total amount of income for “exemption for spouses”, “exemption for dependents”, etc., does not include dividend income related to specific dividends, etc.

In the case of ② above, if municipal authorities have decided on awarding a refund to you for specially withheld tax after calculating your amount of tax, you will be notified by your municipality concerning the decision and procedure for receiving your refund.

6 Deduction for donations

[寄附金税額控除]

Please write the each amount of the donations regarding, ① donations you made to prefectures or municipalities, ② donations to the Japan Red Cross Society or local chapters of the community chest where

you were a resident as of January 1, 2009, ③ donations specified in ordinance of the prefecture where you were a resident as of January 1, 2009, and ④ donations specified in ordinance of the municipality where you were a resident as of January 1, 2009.

※ Regarding ③ and ④, if you have donations specified by both prefectures and municipalities, please write the both amount in the appropriate section.

Please contact the prefecture or the municipality in the district where you stayed or resided as to which organizations are specified.

Accompanying the transfer of taxes, because income tax amounts will decline, in cases where a reduction is seen in the amount of special credit for loans relating to a dwelling, there are circumstances where it will be possible to claim those reductions in special credit for loans relating to a dwelling from the following year's (2009) municipal taxes (Please refer to "Notification from Local Governments" on page 17).

About inhabitant taxes and enterprise taxes

For those using form B

If you have filed an individual income tax return, you do not need to file returns for inhabitant or enterprise taxes, since the second copy of the return is for inhabitant taxes or enterprise taxes.

However, as for the following items, please fill in as appropriate in "Items concerning inhabitant taxes and enterprise taxes" [住民税・事業税に関する事項] (in the case of Form B) on the second page of the return, since local tax and income tax differ with reference to those items.

Please contact your local municipal office for more detail.

The prefectural or municipal authorities will calculate each individual's tax amount, based on the figures in the final return, and notify taxpayers directly.

Those with no obligation to file an income tax return are generally required to file returns for inhabitant taxes or enterprise taxes at their local municipal office.

1 Means of payment of inhabitant tax on income other than employment income and miscellaneous income from public pensions, etc. of salary income earners

[給与所得がある方の給与所得・公的年金等に係る所得以外の住民税の徴収方法の選択]

Salary income earners may choose means of payment of inhabitant tax on income other than employment income and income from public pensions and so on.. Employees who have selected to have inhabitant taxes on income from sources other than employment deducted from their wages must tick the box on the second page of their return, here:

deducted from wages (special payment) [給与から差引き(特別徴収)].

If you have selected to pay inhabitant taxes separately, you must tick the box on the second page of your return, here: self payment (ordinary payment) [自分で納付(普通徴収)].

Please refer to "Notification from Local Governments" on page 17 of this guide about the special collection of individual inhabitant's taxes of income from public pensions.

2 Names and addresses of qualified spouses and dependents and family employees not residing with the taxpayer [別居の控除対象配偶者・扶養親族・事業専従者の氏名・住所]

Write the names and addresses of any qualified spouse and dependents and family employees not residing with the taxpayer, in the appropriate section on the second page of the return.

3 Family employees treated as qualified spouses, etc. for income tax [所得税で控除対象配偶者などとした専従者]

In the case a spouse or any other relative in an employer's household is employed exclusively in the business of an employer filing a blue return, and if they are not declared as a family employee, they can be treated as a family employee of an employer filing a blue return for inhabitant and enterprise tax purposes even if they have been designated as eligible for the exemption for spouses or other dependents. The requirements for "exclusive family employee of blue return" for local tax purpose are same as income tax.

If you have any such employees, you must write their name and amount of wages in the appropriate column on page two of your return.

4 Inhabitant taxes [住民税]

a) Special provisions for computing dividend income

"Small dividends", etc., from unlisted stocks which you have chosen not to report in your income tax return are aggregated with other income and inhabitant tax is charged on the aggregated income.

Refer to page 26 for income from dividends.

Following the formula below, write the amount in the appropriate columns on the second page of your return.

Income from dividends (⑤ on the first page of your return)	yen	A
Small dividends, etc., from unlisted stocks you opted not to report on your return.	yen	B

A + B	yen	Special provisions for computing dividend income
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b) Special treatment for non-residents

[非居住者の特例]

As for those who were non-residents for a period during 2008, inhabitant tax is not charged on domestic-source income which accrued during the period. Write the amount of such domestic-source income subject to separate taxation by withholding in the appropriate section on the second page of the return.

c) Deduction of allocated dividend amount

[配当割額控除額]

Regarding the amount of the so-called “specific dividend, etc.”, from which the prefectural inhabitant tax dividend rate is specially withheld during 2008 (3% of tax rate), ① in the event that this amount was included in withholding at source without being reported as income tax, the amount for inhabitant tax will also be considered as being part of special withholding, and ② in the event that this amount was reported as income tax and a deduction for dividends or deduction or refund of the amount withheld at source is received, a deduction for dividends and deduction or refund for the amount specially withheld for inhabitants tax will also be receivable. Thus, if you reported this amount as income tax, please write the amount of the prefectural inhabitant tax dividend rate in the appropriate column of page two of the return.

Please note that in the case of ① above, determination of the total amount of income for “exemption for spouses”, “exemption for dependents”, etc. , does not include dividend income related to specific dividends, etc.

In the case of ② above, if municipal authorities have decided on awarding a refund to you for specially withheld tax after calculating your amount of tax, you will be notified by your municipality concerning the decision and procedure for receiving your refund.

d) Amount of deduction for income received from transfer of stocks, etc.

[株式等譲渡所得割額控除額]

Regarding the amount of the so-called “amount of income received from transfer of specific stocks, etc.”, from which the prefectural inhabitant tax income rate for transfer of stocks, etc., is specially withheld during 2008 (3% of tax rate), ① in the event that this amount was included in withholding at

source without being reported as income tax, the amount for inhabitant tax will also be considered as being part of special withholding, and ② in the event that this amount was reported as income tax and a deduction or refund is received for the amount of taxes withheld, a deduction or refund for the amount specially withheld for inhabitant tax will be receivable. Thus, if you reported this amount as income tax, please write the prefectural inhabitant tax income rate for transfer of stocks, etc., in the appropriate column of page two of the return.

Please note that in the case of ① above, determination of the total amount of income for “exemption for spouses”, “exemption for dependents”, etc. , does not include income related to the amount of income received from transfer of specific stocks, etc.

In the case of ② above, if municipal authorities have decided on awarding a refund to you for specially withheld tax after calculating your amount of tax, you will be notified by your municipality concerning the decision and procedure for receiving your refund.

5 Deduction for donations

[寄附金税額控除]

Please write the each amount of the donations regarding, ① donations you made to prefectures or municipalities, ② donations to the Japan Red Cross Society or local chapters of the community chest where you were a resident as of January 1, 2009, ③ donations specified in ordinance of the prefecture where you were a resident as of January 1, 2009, and ④ donations specified in ordinance of the municipality where you were a resident as of January 1, 2009.

※ Regarding and, if you have donations specified by both prefectures and municipalities, please write the both amount in the appropriate section.

Please contact the prefecture or the municipality in the district where you stayed or resided as to which organizations are specified.

Accompanying the transfer of taxes, because income tax amounts will decline, in cases where a reduction is seen in the amount of special credit for loans relating to a dwelling, there are circumstances where it will be possible to claim those reductions in special credit for loans relating to a dwelling from the following year’s (2009) municipal taxes (Please refer to “Notification from Local Governments” on page 17).

6 Enterprise tax

[事業税]

a) The tax rate of enterprise tax varies according to the

type of business. Some businesses are exempt from tax. Individuals with income applicable to sections (i) and (ii) below should tick the relevant number and write the amount on the second page of the return, here: “income exempt from tax, etc.” [非課税所得など].

Regarding enterprise tax, you can't claim the special credit for the blue returns. Please write the amount, prior to this credit.

- (i) Individuals who run no less than two kinds of business have income from any of the following:
 - 1) Income from livestock rearing (except when practiced in conjunction with agriculture)
 - 2) Income from fisheries (excluding the small-scale picking or catching of marine flora and fauna)
 - 3) Income from manufacturing of charcoal
 - 4) Income from massage, acupuncture, acupressure therapy, moxibustion, judo-physiotherapy or any other variety of medical enterprise (However, enterprise taxes will not be imposed when business is conducted by persons whose combined vision has failed or whose combined vision is 0.06 or less. In the case, please fill in “10” .)
 - 5) Income from blacksmithing.
- (ii) Those with the following tax-exempt income
 - 6) Income from forestry
 - 7) Income from mining or mineral ores
 - 8) Income from social insurance payments or reimbursements for medical expenses
 - 9) Income from overseas enterprises (income derived from offices, etc. outside Japan)
 - 10) Income derived from individual enterprises laid down in article 72-2 of the Local Tax Law*

b) Income from real property prior to aggregating profit and loss

If you incurred the amount of interest on liabilities to acquire land, etc., write the amount of necessary expenses including such interest (“the amount used to acquire real estate prior to application of special treatments regarding aggregation of profit and loss as it pertains to income taxes”).

c) Special exemption for blue returns subtracted from real estate income

The special exemption permitted for those filing a blue return is not applicable to enterprise tax. If you have applied this reduction, you should write this amount on the second page of your return, here:

“special reduction for the blue returns subtracted from real estate income” [不動産所得から差し引いた青色申告特別控除額].

d) Losses from the sale of business assets, etc.

Losses from the sale of business assets, such as machinery, vehicles (but not land, structures, buildings or intangible fixed assets) within one year of cessation of use for business upon which enterprise tax has been imposed, may be deducted when calculating your enterprise tax. The deduction applies only to those filing a blue return. On condition that a return is consecutively filed for the subsequent years, the amount of the losses may be carried over to the following three years for enterprise tax purposes.

Write the amount of the loss on the second page of your return, here: “losses from the sale of business assets, etc.” [事業用資産の譲渡損失など].

If your business income is in deficit as a result of losses from damage to inventory or business assets through natural disasters, you may carry over the amount of losses to the next three years, on condition that you file a return consecutively for the following years. Write the amount of the loss on the second page of your return, here: “losses from the sale of business assets, etc.” [事業用資産の譲渡損失など].

e) Establishment or closure of a business in the previous year

If you established or closed-down a business during 2008, circle the section on the second page of your return titled: “establishment or closure of business in the previous year” [前年中の開(廃)業], and write the day and month of establishment or closure.

f) Those with offices, etc. in other prefectures

Enterprise tax will be imposed according to the location of the business. If there are offices in several different prefectures (“prefectures” includes Tokyo), the amount of income will be taxed proportionally according to the number of staffs in each office, etc.

If you have a business with offices, etc. in more than one prefecture, you must indicate this by ticking the box on the second page of your return, here: office(s), etc. in other prefecture(s) [他都道府県の事務所等].

* The businesses and professions laid down in article 72-2 of the Local Tax Law are as follows:

- Goods selling
- Insurance
- Financial loans
- Goods lending
- Real estate renting
- Manufacturing
- Electricity supply
- Quarrying
- Telecommunications
- Transport
- Transport (other)
- Anchorage
- Storage
- Parking
- Service Contracting
- Printing
- Publishing
- Photography
- Seat renting
- Inn keeping
- Restaurants
- Eating-houses
- Middleman
- Agents
- Intermediaries
- Wholesaling
- Money exchange
- Public bathes
- Impresarios
- Gaming houses
- Resort management
- Commodity dealers
- Real estate selling
- Advertising
- Private detectives
- Guides
- Wedding and funeral parlors
- Livestock
- Marine products
- Charcoal burning
- Medicine
- Dentistry
- Druggists
- Massage, acupuncture, acupressure, therapy, moxocautery, judo-physiotherapy and other medical services
- Veterinarians
- Blacksmiths
- Attorneys
- Legal secretary
- Administrative secretaries
- Public notaries
- Patent attorneys
- Tax accountants
- Certified public accountants
- Public accountants
- Public consultants on social and labor insurance
- Consultants
- Site managers
- Real estate appraisers
- Designers
- Traditional crafts teachers
- Hairdressers
- Beauticians
- Dry cleaners
- Dental hygienists
- Dental technicians
- Registered surveyors
- Land and building surveying
- Marine agents
- Printing and platemaking

If there is anything you do not understand, please contact your local prefectural tax office. Please note that you may be contacted by your prefectural tax office and asked to provide information related to enterprise tax such as details of the locations of other offices, etc. and number of employees at the end of each month, etc.

Documents to be attached or presented

The documents necessary to attach to the return or to present on filing the return are as follows.

For more details, please refer to “Documents, etc. to be attached” in each section since page 25 of this guide.

Items		Documents to be attached or presented and the way to attach or show	
Earnings	Business (sales, etc.)	“financial statement” (for blue return filer), or “statement of profit and loss” (for white return filer)	Submit with the return.
	Business (agriculture)		
	Real estate		
	Employment	original record of withholding of employment income	Attach to the reverse side of the second page of the return
	Miscellaneous	original record of withholding of public pension plan	
Those whose total income excluding retirement income exceeds 20million yen		“itemized statement of assets and debts”	Submit with the return.
Deductions from income	Deduction for casualty losses	receipts of the expenditure which was expended as a result of the casualty	Attach to the reverse side of the second page of the return or present on submission of the return.
	Deduction for medical expenses	receipt issued by doctors, etc.*1,2 detailed statement of medical expenses	
	Deduction for social insurance premiums	In the case of receiving the deduction for the social insurance premiums for the national pension insurance premiums (and the contributions to the national pension fund), you must prepare a “social insurance premiums (national pension insurance premiums) deduction certificate”, etc. *3	
	Deduction for small business mutual aid premiums	certification of payment of premium*3	
	Deduction for life insurance premiums	certification of payment*3,4	
	Deduction for earthquake insurance	certification of payment*3	
	Deduction for donations	receipt of donation issued by the donees*5 ○ In the case of specific corporations in public interest, educational institutions, and the donation made to be a trust of specific corporations in public interest certification or copy of certification providing that the donee or trust is an eligible ○ In the case of political donation “Document for deductions (tax credit) for donations” stamped by the Election Administration Commission*6	
	Exemption for working students	certification issued by the school or corporation*3	
Calculation of tax	[]	statement regarding the deduction you are applying	Submit with the return.
	Special credit for loans relating to a dwelling (specific additions or improvements, etc.)	See “About the special credit for loans relating to a dwelling” and “About the special credit for loans relating to a dwelling (specific additions or improvements, etc.)”.	
	Special credit for contributions to political parties	“Calculation form for those claiming the special credit for contributions to political parties”	Attach to the reverse side of the second page of the return.
		“Document for deductions (tax credit) for donations” stamped by the Election Administration Commission*6	
	Special deduction for anti-earthquake improvement made to an existing house	“The detailed statement and calculation form for special deduction for anti-earthquake improvement made to an existing house”, “the certificate of earthquake-proof improvement work” issued by a head of local public body and “a copy of certificate of residence”	Submit with the return.
Credit for foreign taxes	“Statement of foreign tax credit” documents to certify that foreign tax was charged		
Residents with a period in which they were non-permanent residents in 2008		“Confirmation of the Type of Resident Status, Etc.”	

*1 Note that “the notice of medical payment” issued by health insurance securities, etc. does not suffice as a receipt.

*2 The receipts of medical expenses, etc. which are submitted are kept in the Tax Office for one year. If you need the receipts later, please present them when you submit your return, rather than attaching it to the return. In the case you file your return by mail, enclose a memo stating that you need the receipts to be sent back and a self-addressed envelope.

*3 It is not necessary for employment income earners who have deducted from employment income in the year-end adjustment.

*4 It is not necessary if the annual amount of premium is not more than 9,000yen per a contract.

*5 Concerning donations made to approved specified regional employment promotion bodies stipulated in accordance with the Regional Revitalization Law, refer to “About the deductions for donations to approved specified regional employment promotion bodies”.

For amounts needed to acquire shares issued by special new small or medium-sized enterprise, please refer to “About the contribution deduction for amounts needed to acquire shares issued by special new small or medium-sized enterprise.”

*6 If the “document for deductions (tax credit) for donations” cannot be prepared in time, you may submit your return instead with copies of receipts for donation payments. But in this case you have to submit the document to the Tax Office as soon as it is available.

Note: If you have used appendix or calculation form mentioned in this guide(page 18), you are requested to submit with your return such appendix or calculation form in addition to the documents above.

Application (notification of change) for tax payment by transfer account

※ このページを切り離して振替依頼書として利用できます。

申告所得税、消費税及び地方消費税の振替納税を新規に利用される方又は依頼内容を変更される方は、このページを手引きから切り離し、次の「預貯金口座振替依頼書兼納付書送付依頼書」に必要事項を記入し、預貯金通帳に使用している

印鑑を押して確定申告書と一緒に税務署に提出するか、金融機関へ提出してください。

- 振替納税（口座振替）は全国の銀行（ゆうちょ銀行を含みます。）、信用金庫、労働金庫、信用組合、農協及び漁協でご利用になれます。
- 振替納税には普通預金、当座預金、納税準備預金、通常貯金等がご利用になれます。
※ 定期預金及び貯蓄預金等ではご利用になれません。
- 提出の際には申告書に貼らないでください。

【注意】 転居等により申告書の提出先の税務署が変わった場合には、新たに振替納税の手続が必要となります。

(金融機関経由印)

納付書送付依頼書

(提出先の税務署名を書いてください。)

税務署長あて

氏名

印

私が納付する

- 申告所得税 (1期分、2期分、確定申告分(期限内申告分)、延納分)
- 消費税及地方消費税 (中間申告分、確定申告分(期限内申告分))

ご利用にならない税目については、二重線で抹消してください。この場合訂正印は不要です。

について、

平成 年 月 日 以降納期が到来するものを、口座振替により納付したいので、納付税額等必要な事項を記載した納付書は、指定した金融機関あて送付してください。

※税務署
整理欄

(整理
番号)

(金融機
関番号)

(振替
区分)

(入力
日付)

(送付
日付)

預貯金口座振替依頼書

(この依頼書の提出年月日を書きます。)

金融機関名

平成 年 月 日

銀行・信用金庫
労働金庫・信用組合
漁協・農協

本店・支店
本所・支所
出張所・

御中

あなたの住所

(〒 -) 電話 ()

(申告納税地)

氏名

(フリガナ)

(金融機関お届け印)

銀行等
(ゆうちょ
銀行以外)

預金の種類

1 普通 2 当座 3 納税準備

口座番号

ゆうちょ銀行

記号番号

1 0

金融機関
使用欄

税務署から私名義の納付書が貴店（組合）に送付されたときは、私名義の上記の預貯金から次のとおり口座振替により納付することとしたいので、下記約定を承認の上依頼します。

1 対象税目

- 申告所得税 (1期分、2期分、確定申告分(期限内申告分)、延納分)
- 消費税及地方消費税 (中間申告分、確定申告分(期限内申告分))

ご利用にならない税目については、二重線で抹消してください。この場合訂正印は不要です。

2 振替納付日

納期の最終日（休日の場合は翌取引日）

ただし、納付の日が納期限後となる場合で、法令の規定によりその納付が納期限においてされたものとみなされるときは、貴店（組合）に納付書が到達した日から2取引日を経過した最初の取引日まで。

約 定 (必ず確認してください。)

- 預貯金の支払手続については、当座勘定規定又は預貯金規定にかかわらず、私が行うべき当座小切手の振出又は預貯金通帳及び預貯金払戻請求書の提出などいたしません。
- 指定預貯金残高が振替日において、納付書の金額に満たないときは、私に通知することなく納付書を返却されても差し支えありません。
- この口座振替契約は、貴店（組合）が相当の事由により必要と認めた場合には私に通知されることなく解除されても異議はありません。
- この口座振替契約を解除する場合には、私から（納税貯蓄組合長を経由して）指定した金融機関並びに税務署あて文書により連絡します。
- この取扱いについて、仮に紛議が生じても、貴店（組合）の責によるものを除き、貴店（組合）には迷惑をかけません。

- ① Write your name and stamp your seal.
- ② Cross out, with a double line, the tax items for which you do not want to use the tax payment by transfer account.
- ③ Write the name of the financial institute and its branch from which you wish to transfer.
- ④ Write your address.
- ⑤ Write your address on your return, if your address is different from that on your return.
- ⑥ Stamp with the seal that you have registered with your bank, etc. If the impression is unclear, stamp it again next to it.
- ⑦ Cross out, with a double line, the tax items for which you do not want to use the tax payment by transfer account.
- ⑧ Write the date from which you wish to use the tax payment by transfer account. This date has to be on or after the day you submit this request.
- ⑨ If Japan Post Bank is used, it is not necessary to write in a branch name.
- ⑩ Write the name that appears on the bank account you will use.
- ⑪ If a bank other than Japan Post Bank is used, please circle the type of savings account and write in the account number.
1 普通(Ordinary account) 2 当座(Checking account) 3 納税準備(Deposit for tax payments)
- ⑫ Write the code and number of the account, if you use Japan Post Bank..

N.B.1 If you have already used the tax payment by transfer account, you do not have to submit this request.

N.B.2 If you have filed your return with different tax office from that of the previous year due to changing your address, etc., you have to follow the necessary procedure to continue the tax payment by transfer account.

How to Fill out the tax payment slip

Please use this tax payment slip when you pay your tax.

Indicate the principle, tax amount to be paid, which excludes penalties etc.

When filling the final return and paying the tax for the third installment, indicate the fact by circling the number 4 (確定申告).

領収済通知書 (記入例) 1234567890

国庫金 国税 納付資金 (納付書) 年度 税目番号 税務番号 納期等の区分

住所 (所在地) 氏名 (法人名) (フリガナ)

電話番号 (電話番号)

税目 特定信託の名称

本税 重加算税 加算税 利息税 延滞税 合計額

千 百 十 萬 千 百 十 万 千 百 十 万 十 円

納期等の区分 (自) 年 月 日 (至) 年 月 日

申告区分 (申告区分) 1 2 3 4 5 6 7 9 (回数)

確定申告 (確定申告) 証券受領 (証券受領)

左記の合計額を精算しました。(精算日付印)

国税納付番号 00200

国庫金 国税 納付資金 (納付書) 年度 税目番号 税務番号 納期等の区分

住所 (所在地) 氏名 (法人名) (フリガナ)

電話番号 (電話番号)

税目 特定信託の名称

本税 重加算税 加算税 利息税 延滞税 合計額

千 百 十 萬 千 百 十 万 千 百 十 万 十 円

納期等の区分 (自) 年 月 日 (至) 年 月 日

申告区分 (申告区分) 1 2 3 4 5 6 7 9 (回数)

確定申告 (確定申告) 証券受領 (証券受領)

左記の合計額を精算しました。(精算日付印)

国税納付番号 00200

Your address:
It must be the same as the address on your final return.

Your name:
It must be the same as the name on your final return.

Your telephone number:
It must be the same as the telephone number on your final return.

NOTICE

This payment slip consists of three carbon copies. Therefore, please use a ball point pen in writing to make clear copies. Submit all three slips at the place of payment. Should you make a mistake in writing figures, use a new tax payment slip rather than correct the mistake.

Total tax amount to be paid (Put ¥(yen) on the head of the figures).

Reference

Special measures provided by international tax treaties

(45 treaties with 56 countries as of May 2008)

If you are a non-resident of Japan and a resident of any of the following countries you may be eligible for special measures provided in the tax treaties between these countries and Japan: Ireland, Azerbaijan, United States of America, Armenia, United Kingdom, Israel, Italy, India, Indonesia, Vietnam, Ukraine, Uzbekistan, Egypt, Australia, Austria, Netherlands, Canada, Korea, Kyrgyz Republic, Georgia, Zambia, Singapore, Switzerland, Sweden, Spain, Sri Lanka, Slovakia, Thailand, Tajikistan, Czech Republic, China, Denmark, Turkmenistan, Turkey, Germany, New Zealand, Norway, Hungary, Pakistan, Bangladesh, Fiji, Philippines, Finland, France, Brazil, Bulgaria, Belarus, Belgium, Poland, Malaysia, South Africa, Mexico, Moldova, Romania, Luxembourg and Russia.

- N.B. 1 The old treaty with the former Soviet Union will be applied to Azerbaijan, Armenia, Ukraine, Uzbekistan, Kyrgyz Georgia, Tajikistan, Turkmenistan, Belarus, Moldova and Russia.
- N.B. 2 The old tax treaty with former Czechoslovakia will be applied to Czech Republic and Slovakia.
- N.B. 3 The tax treaty with China will not be applied to Hong Kong or Macao
- N.B. 4 The treaty with Fiji is the continuation of the 1963 treaty with Great Britain.

Notice to those leaving Japan during 2009

A person departing from Japan in 2009 must declare his or her income using one of the return forms indicated below.

Please note that individuals who have not paid their tax or filed a return by the specified due date may be imposed additional tax and delinquent tax.

1. Residents or non-residents subject to aggregate taxation (see note on page 9) who depart from Japan in 2009 without designating a tax agent must pay their tax and file a final return before departure.
2. Residents or non-residents subject to aggregate taxation (see note on page 9) who depart from Japan in 2009 after designating a tax agent must pay their tax and file a final return by March 15th, 2010.
3. Non-residents (excluding those who conduct business through a fixed location in Japan) who have income from employment or personal services performed in Japan which is not subject to withholding tax, must file a quasi final return and pay your tax

before departure.

Please note: "Departure" means to cease having residence or address in Japan and without appointing a tax agent. Please be aware that non-residents without an address in Japan include the following:

- (1) Those non-residents described in notes (1) and (2) on page 9 (non-residents subject to aggregate taxation) are regarded as having departed when they no longer have a permanent home in Japan.
- (2) Those who no longer have a permanent home in Japan and who have ceased to work or offer any personal services.

Estimated income tax prepayment and Application for reduction of estimated tax payment

In the final analysis, income tax is calculated on the income and the tax amount for 1 year. A final income tax return is filed during filing period for final tax return the following year and the tax in question is paid. The Tax Office determines the amount based on the previous year's final tax return and notifies the taxpayer of the amount in cases where the determined amount is ¥150,000 or more. The taxpayer is then requested to pay the tax liability in two installments, in July and November. This system is called estimated income tax prepayment.

Taxpayers may file an application to have the amount of estimated prepaid tax reduced if it is anticipated that they are unable to pay the amount notified by their Tax Office. This may be approved for reasons such as: closing or suspension of the taxpayer's business, unemployment, losses resulting from natural disasters, embezzlement, theft, medical expenses, business depression, or an increase in the number of estimated income tax prepayment dependents.

○ 所得の内訳（源泉徴収税額）

所得の種類	種目・所得の生ずる場所又は給与などの支払者の氏名・名称	収入金額 円	源泉徴収税額 円
⑦ 源泉徴収税額の合計額		円	円

○ 事業専従者に関する事項

氏名	続柄	従事月数・程度 仕事の内容	専従者給与(控除)額 円
⑧ 専従者給与(控除)額の合計額			円

○ 特例適用条文等

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○ 配当所得・雑所得(公的年金等以外)・総合課税の譲渡所得・一時所得に関する事項

所得の種類	種目・所得の生ずる場所	収入金額 円	必要経費等 円	差引金額 円

○ 所得から差し引かれる金額に関する事項

⑩ 雑損控除	損害の原因	損害年月日	損害を受けた資産の種類など
	損害金額 円	保険金などで補てんされる金額 円	差引補填額のうち災害復旧支出の金額 円
⑪ 医療費控除	支払医療費 円	保険金などで補てんされる金額 円	
	社会保険の種類	支払保険料 円	⑬ 掛金の種類 支払掛金 円
⑫ 社会保険料控除			小等規模企業共済
	合計		合計
⑭ 生計維持費控除	一般の保険料の計 円	⑮ 地震保険料の計 円	
	個人年金保険料の計 円	地震保険料の計 円	
⑯ 寄附金控除	寄附先の所在地・名称	寄附金 円	
⑰ 寡婦(寡夫)控除			
⑱ 勤労学生控除			
⑲ 氏名			
⑳ 配偶者控除	配偶者の氏名	生年月日	
㉑ 配偶者特別控除	扶養親族の氏名	続柄	生年月日
㉒ 扶養控除			
㉓ 扶養控除額の合計			万円

○ 住民税・事業税に関する事項

給与所得・公的年金等に係る所得以外の住民税の徴収方法の選択	<input type="checkbox"/> 給与から差引き(特別徴収)	<input type="checkbox"/> 自分で納付(普通徴収)
別居の控除対象配偶者・扶養親族・事業専従者の氏名・住所	氏名	住所
所帰税で控除対象配偶者等とした者	氏名	続柄
配当に関する住民税の特例		
非居住者の特例		
配当割額控除額		
株式等譲渡所得割額控除額		
市町基金		
特別控除		
非課税所得など		
損益計算の特例適用前の不動産所得		
不動産所得から差し引いた青色申告特別控除額		
事業用資産の譲渡損失など		
前年中の国(海)業開始・廃止		