2019 INCOME TAX
AND SPECIAL INCOME TAX FOR RECONSTRUCTION
GUIDE

The filing period of your taxable income in the period of the calendar year 2019, is open;

**From February 17 (Mon)**
through March 16 (Mon), 2020

- **NOTICE** -

- The exemption and the special exemption for spouses have been revised since the filing of final tax returns for 2018 (see page 34).
- If you have your Individual Number for Social Security and Tax ("My-Number"), you need to write your number in your return form. You also need to present your identification documents or attach copies of them.
  
  **Example of identification documents**
  
  e. g. 1 Individual Number Card ("My-Number Card")
  e. g. 2 Notification card of the Individual Number and Driver's license or Passport etc.

- A final return form, appendix, statement, etc. are available for download from our website (www.nta.go.jp). These are also available at Tax Offices.
- This guide explains how to complete the **final return form B**. Anyone can use the final return form B regardless of the type of income.
- This guide provides general information about income tax returns in Japan. If you have any question, please contact the nearest Tax Office.
- In this guide, income tax and special income tax for reconstruction are referred to as income tax etc.
- The outlines indicated by [ ] are available for Japanese text only.
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1 Introduction

1-1 Flow of final return procedures

- Introduction (this section)
- Preparing necessary documents (see page 66)
- Filling out return forms (see page 14)
- Filing returns (see this page)
- Paying tax or receiving refund (see the next page)

✓ When to file?

The filing period of your taxable income in the period of the calendar year 2019, is open; From February 17 (Mon.) through March 16 (Mon.), 2020

✧ When you can receive a tax refund, the Tax Office accept your final return before February 14 (Fri), 2020.
✧ The assistance to fill out your final return form at the Tax Office is also provided within the period. Please be reminded that Tax Offices are closed on Saturdays, Sundays and national holidays with some exception. The exception is on Sundays and national holidays of February 24 (Mon) and March 1 (Sun) at certain Tax Offices. Access our website (www.nta.go.jp) or contact the nearest Tax Office for further information.

✓ How to file?

There are three ways to file your returns:

1) Sending through mail or correspondence delivery service to the competent Tax Office that has jurisdiction over your place for tax payment (see page 13).
   * Please note that your returns cannot be sent via home delivery services since your tax return is regarded, by Mail Law as a private correspondence.
   * The date shown as the date of postage (post mark) will be treated as the date of filing. Please make sure to send your returns as early as possible to ensure that the date of postage (post mark) falls within the due date of the filing.

For further information, please access the following website of the Ministry of Internal Affairs and Communications:(www.soumu.go.jp)
2) Bringing to the competent Tax Office that has jurisdiction over your place for tax payment. You can drop your returns to our “Reception box” of the competent Tax Office outside of our service hours.
3) Filing through online (e-Tax) The tax returns created in the website of the National Tax Agency can be sent by e-Tax 24 hours from January 6 (Mon) through March 16 (Mon), 2020. The section is available from 8:30 a.m. on January 6 (Mon), 2020.

Note:
If you need a copy of the final return form with the date of reception ,

- If you need a copy of the final return form with the date of reception, please enclose a duplicate copy (or copy with ballpoint pen etc.) and a return-envelope which is filled out with your address and attached with the necessary postage stamps.
- If you submit your return to the reception of your tax office, please bring a copy of the return.
- Please note that the seal of the date of reception to the copy confirms the fact of the receipt and does not prove the contents.
How to pay?

There are various ways to pay taxes as follows. Please select a way and pay by yourself. Details of each method are available on our website (www.nta.go.jp).

Please note that there is no notice of tax payment such as sending tax payment slips from the Tax Office after filing the return.

The due date for payment for 2019 income tax etc. (for the third installment) is Monday, March 16, 2020.

1) Tax payment by transfer account
   The tax payment by transfer account takes your amount of tax due directly from a deposit or savings account at a financial institution designated by you and deposits it in the national treasury.
   The date of automatic transfers for 2019 income tax etc. (for the third installment) is Tuesday, April 21, 2020.
   Please ensure that the balance in the account is sufficient for the amount of your tax by the day before the date of automatic transfers.
   This system is available only when you have filed a final return before Monday, March 16, 2020.
   • To apply for the tax payment by transfer account, please fill out the "Application (notification of change) for tax payment by transfer account" on page 69 and submit it to the competent Tax Office, or to the financial institution you filled out in the application form by Monday, March 16, 2020.
   • If there is a change from what you filled out in the application form previously submitted, such as a change of the competent Tax Office due to moving etc. or a change of financial institutions and account, please fill out the form and submit it again.
   • Please note that the receipt is not issued when you use this system.

2) Payment using e-Tax
   You can pay taxes from home etc. via using the Internet.
   For details, please access the e-tax website and go to "For users of the Electronics Tax Payment" and open "Visit here to understand the overall details of the electronic tax payment" (https://www.e-tax.nat.go.jp/tetsuzuki/tetsyzuki4.htm).

3) Payment using a credit card
   You can pay taxes from the "National tax credit card payment website" using the Internet.
   For details, please access "Procedure for credit card payment" in our website (https://www.nta.go.jp/taxes/tetsuzuki/shinsei/nofu-shomei/nofu/credit_nofu/index.htm).

4) Payment at convenience stores by QR code
   You can create and print the QR code including information necessary for payment in the "Filing assistance" section, etc. on our website at home etc., and you can pay taxes at convenience stores by using it.
   For details, please access "Methods of national tax payment" and go to "Payment at convenience store by QR code" in our website (https://www.nta.go.jp/taxes/nozei/nofu/convenieni_qr_nofu/index.htm).
   "The amount that can be settled is 300,000 yen or less.
   Note: QR code" is the registered product name of DENSO Corporation.

5) Payment in cash at a financial institution or the competent Tax Office
   It is a method of paying taxes in cash with a tax payment slip at a financial institution or the competent Tax Office.
   If you don't have a tax payment slip, please use the ones available at any financial institutions or Tax Offices. If there is no tax payment slip at the financial institution, please contact the competent Tax Office.

Postponement of tax payment (see page 50)

How to receive a tax refund
A tax refund will be transferred to the deposit or savings account of the financial institution filled in the return form. For details, please see page 50.
1-2 What is the final return?

The income tax in Japan adopts procedures to calculate by the taxpayers themselves the amount of taxable income and income tax etc. on the income in accordance with their own type of residential status (see the next section), file a final return by the due date of the following year, and settle the excess or deficiency with the amount of tax withheld or estimated tax prepayment, regarding the income earned during the year from January 1 to December 31 of that year. This procedure is called a final return.

- Income tax in Japan adopts the self-assessment system. The self-assessment system is a system under which the tax amount is primarily determined through the filing of a tax 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 on the income by themselves and file proper returns on their own responsibilities.

- Income tax in Japan adopts the withholding tax system for specific incomes along with the self-assessment system. Under the withholding tax system, the payers of salaries and wages, retirement allowance, interest, dividends, and fees etc. withhold the certain amounts of income tax etc. at the time of payment and pay them to the national treasury.

- You are advised that “Special Income Tax for Reconstruction” is added to the income tax for each year from 2013 through 2037. This tax is 2.1% tax on the amount of your income tax to help finance various measures of reconstructions from the aftermath of 2011 Tohoku earthquake and tsunami, which is also referred to as the Great East Japan Earthquake. In this guide, income tax and special income tax for reconstruction are referred to as income tax etc.

1-3 Taxpayers and the scope of taxable income

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

1. Classification for residential status
   1) Residents
      Any individual who has a “JUSHO (domicile)” or owns a “KYOSHO (residence)” continuously for one year or more is classified as a resident. Among residents, any individual of non Japanese nationality who has had a domicile or a residence in Japan for an aggregate period of five years or less within the preceding ten years is classified as a non-permanent resident.

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

Note:
If a person who owns a residence in Japan 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.
(Reference 1) Classification of taxpayers

- 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.

- In cases where an individual did not own his or her domicile in this country immediately after entry into this country, but has 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.

- In cases where an individual is a resident 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.

(Reference 2) Judgment (presumption) of the presence of a domicile

<table>
<thead>
<tr>
<th>Fact</th>
<th>Judgment</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>An individual’s base of living is in Japan.</td>
<td>Judged as having a domicile</td>
<td>Whether the base of living is in 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 or any other relatives, or an individual owns a place of business.</td>
</tr>
<tr>
<td>An individual has an occupation which normally requires living in Japan continuously for one year or more.</td>
<td>Presumed as having a domicile</td>
<td>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.)</td>
</tr>
<tr>
<td>There are facts by which it can sufficiently be presumed that an individual has been living continuously for more than one year in Japan whether such individual has the Japanese nationality and has relatives who live together with such individual, or such individual has its occupation and assets in Japan.</td>
<td>Presumed as having a domicile</td>
<td>“</td>
</tr>
</tbody>
</table>

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

1) Residents other than non-permanent residents
Residents other than non-permanent residents are obligated to pay the income tax etc. for their whole income.

2) Non-permanent residents
Non-permanent residents are obliged to pay income tax etc. with respect to their (a) income other than foreign source income, (b) foreign source income paid in Japan and (c) foreign source income paid abroad and remitted to Japan from abroad.

The amount “remitted to Japan from abroad” means, among the amount remitted and received by non-permanent residents from abroad to Japan in each year, “the amount exceeding the amount of the income other than foreign source income paid abroad” in that year.

【Example】

<table>
<thead>
<tr>
<th>Income other than Foreign Source Income (750)</th>
<th>Foreign Source Income (250)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Paid in Japan 500</td>
<td>B Paid Abroad 250</td>
</tr>
<tr>
<td>C Paid in Japan 150</td>
<td>D Paid Abroad 100</td>
</tr>
</tbody>
</table>

In the case that a non-permanent resident remits and receives 260 from abroad to Japan, among the amount remitted and received by the foreign source income paid abroad (D), which will be taxed accordingly.

3) Non-residents
Non-residents are obligated to pay the income tax etc. for their domestic source income.

Scope of taxable income

<table>
<thead>
<tr>
<th>Classification</th>
<th>Income other than Foreign Source Income</th>
<th>Foreign Source Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Resident</td>
<td></td>
<td>Paid in Japan</td>
</tr>
<tr>
<td>Resident other than non-permanent resident</td>
<td>Taxable</td>
<td>Paid Abroad</td>
</tr>
<tr>
<td>Non-permanent Resident</td>
<td>Taxable</td>
<td>Only the portion deemed remitted to Japan is taxable.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Classification</th>
<th>Domestic Source Income (see page 8)</th>
<th>Income other than Domestic Source Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-resident</td>
<td>Taxable in principle (see page 9)</td>
<td>Not Taxable</td>
</tr>
</tbody>
</table>
DOMESTIC SOURCE INCOME

The following income is treated as domestic source income:

1. Income attributable to a permanent establishment
2. Income from the utilization or possession of assets located in Japan.
3. Income from the transfer of assets located in Japan.
4. Certain distributions derived from the profits of a business conducted through a permanent establishment based on a partnership contract and received in accordance with the provisions therein.
5. Income from the transfer of land, rights established on land, buildings, and facilities attached to buildings, or structures in Japan.
6. Income received as compensation by business operators providing personal services in Japan, including compensation for services provided by motion picture artists, musicians, professional athletes, lawyers, accountants, and other professionals, or persons possessing scientific, technical, or managerial expertise or skills.
7. Rent or other compensation for the use or lease of real estate in Japan and rights therein or established thereon.
8. Interest on national and local government bonds and debentures issued by domestic corporations; interest on debentures issued by foreign corporations that is attributable to business conducted through a permanent establishment; interest on savings deposited to entities located in Japan, etc.
9. Dividends on surplus, dividends of profits, distribution of surpluses received, etc. from domestic corporations.
10. Interest on loans that are provided for business operators for their business conducted in Japan.
11. Royalties or proceeds from the sale of industrial property rights and copyrights, and rental charges on equipment that are received from business operators for their business conducted in Japan.
12. Salaries, bonuses, or compensation for the provision of personal services resulting from employment and other personal services provided in Japan; and public pensions and severance allowances derived from employment, etc. offered during the resident taxpayer period.
13. Monetary awards for the advertisement of a business conducted in Japan.
14. Pensions, etc. based on life insurance contracts concluded through entities located in Japan.
15. Money for payment for installment savings accounts, etc. received by entities located in Japan.
16. Distributions of profits based on silent partnership arrangements, etc. for contributing capital to a business operating in Japan.
17. Other domestic source income including that concerning insurance benefits and compensations for damages received in conjunction with business conducted in Japan or assets located in Japan.

Taxation method for the above varies depending on the type of domestic source income, whether there is a permanent establishment, and whether the domestic source income is attributable to a permanent establishment. When domestic source income is provided differently in any tax treaty, the tax treaty prevails.

Note: 1. Attributable income to the permanent establishment means the income that is attributable to the permanent establishment, taking into account the functions the permanent establishment performed, the dealings between the permanent establishment and non-resident’s place of business, and the other condition, if the permanent establishment is the business operator independent from the non-resident.
Note: 2. The following are examples of contracts falling under the classification “contract of partnership.”
   (1) A venture capital investment limited partnership agreement as stipulated in Section 3, Article 1 of the Law Relating to Venture Capital Investment Limited Partnerships;
   (2) A limited liability partnership agreement as stipulated in Section 3, Article 1 of the Law Relating to Limited Liability Partnerships;
   (3) A contract of partnership as stipulated in Section 667, Article 1 of the Civil Code;
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 (5) but the income of (3) when the income is not more than 100,000,000 yen.
Note: 4. Interest on shipper’s usance bills and bank import usance bills which is payable within six months of the date of issuance should not be included in the income of (10).
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 domestic source income even if they are not paid in Japan.
### Outline of taxation on non-residents

<table>
<thead>
<tr>
<th>Income type</th>
<th>Classification of non-resident</th>
<th>Non-resident</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Income attributable to a permanent establishment (see page 8)</strong></td>
<td><strong>Withholding income tax etc.</strong></td>
</tr>
<tr>
<td>(Business income)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Income derived from utilization or holding of assets (excluding those applicable to 2 to 5)</td>
<td>Aggregate taxation</td>
</tr>
<tr>
<td>2</td>
<td>Income derived from transfer of assets</td>
<td>Aggregate taxation</td>
</tr>
<tr>
<td>3</td>
<td>Distribution of profits from partnership business</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>4</td>
<td>Income from transfer of land etc.</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>5</td>
<td>Income from business of providing personal services</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>6</td>
<td>Real estate rent etc.</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>7</td>
<td>Interest etc.</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>8</td>
<td>Dividend etc.</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>9</td>
<td>Interest on loans</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>10</td>
<td>Royalties etc.</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>11</td>
<td>Salaries and other rewards for provision of personal services, public pensions etc, retirement allowances etc.</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>12</td>
<td>Prize money for advertisement of a business</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>13</td>
<td>Annuities based on life insurance contracts etc.</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>14</td>
<td>Compensation money for benefits under installment savings contracts etc.</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>15</td>
<td>Distribution of profits based on sleeping partnership (Tokumei Kumiai) contracts</td>
<td>Aggregate taxation after being withheld at source</td>
</tr>
<tr>
<td>16</td>
<td>Other domestic source income</td>
<td>Aggregate taxation</td>
</tr>
</tbody>
</table>

**Note:**

1. Please note that income attributable to a permanent establishment (see page 8) may overlap with domestic source income stated in 1 to 10 in the table above.

2. Of the **2** Income derived from transfer of assets in the table above, income other than those falling under income attributable to a permanent establishment is taxed only if the income corresponds to those listed in Article 281, paragraph 1, item 1 to 8 of the Order for Enforcement of the Income Tax Act.

3. Please note that certain ones of the income subject to aggregate taxation in the table above may be subject to separate self-assessment taxation or separate taxation at source pursuant to the provisions of the Act on Special Measures concerning Taxation (see page 10).

4. Please note that withholding tax rates in the table above relating to certain incomes may be reduced or exempted pursuant to the provisions of the Act on Special Measures concerning Taxation.

5. In cases where a tax treaty is concluded between the country of residence of the non-resident and Japan, taxation may be reduced or exempted pursuant to the tax treaty (see page 61).
## 1-4 Types of Income & Taxation Methods

<table>
<thead>
<tr>
<th>Type</th>
<th>Overview</th>
<th>Taxation methods</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Business income (Sales etc., Agriculture)</strong></td>
<td>Income derived from independent enterprises such as commerce, industry, fishery, agriculture, self-employed profession, etc.</td>
<td>Aggregate Taxation</td>
</tr>
<tr>
<td></td>
<td>Income derived from transfer of shares or futures trading etc., conducted in a business scale</td>
<td>Separate Self-assessment Taxation</td>
</tr>
<tr>
<td><strong>Real estate income</strong></td>
<td>Income derived from leasing of land, buildings, ships, aircraft, etc.</td>
<td>Aggregate Taxation</td>
</tr>
<tr>
<td><strong>Interest income</strong></td>
<td>Income of interest paid abroad on deposits and savings, etc.</td>
<td>Aggregate Taxation</td>
</tr>
<tr>
<td></td>
<td>Income of interest paid in Japan on deposits and savings, etc.</td>
<td>Separate Taxation at Source</td>
</tr>
<tr>
<td></td>
<td>Income of interest on specified bonds, etc. (★)</td>
<td>Separate Self-assessment Taxation</td>
</tr>
<tr>
<td><strong>Dividend income</strong></td>
<td>Income of dividends of surplus received from corporations and distribution of profit from publicly offered stocks securities investment trusts, etc. excluding incomes for which you choose to apply the separate self-assessment taxation. (★)</td>
<td>Aggregate Taxation</td>
</tr>
<tr>
<td></td>
<td>Income of dividends on listed stocks and distribution of profits from stock securities investment trusts sold by public offering, for which you choose to apply the separate self-assessment taxation. (★)</td>
<td>Separate Taxation at Source</td>
</tr>
<tr>
<td></td>
<td>Income of distribution of profits from corporate bond-like beneficiary rights in privately offered special purpose trusts, etc.</td>
<td>Separate Self-assessment Taxation</td>
</tr>
<tr>
<td><strong>Employment income</strong></td>
<td>Income of salaries, wages, bonuses, allowances, etc.</td>
<td>Aggregate Taxation</td>
</tr>
<tr>
<td><strong>Miscellaneous income</strong></td>
<td>Income of the National Pension, the Employee Pension, defined-benefit corporate pensions, defined-contribution corporate pensions, other public pensions and certain foreign pensions, etc.</td>
<td>Aggregate Taxation</td>
</tr>
<tr>
<td></td>
<td>Other income including manuscript fees, lecture fees, and annuities under life insurance contracts, etc. which do not fall into other types of income.</td>
<td>Separate Self-assessment Taxation</td>
</tr>
<tr>
<td></td>
<td>Income derived from transfer of shares or futures trading etc., conducted not in a business scale</td>
<td>Separate Self-assessment Taxation</td>
</tr>
<tr>
<td><strong>Capital gains</strong></td>
<td>Income derived from transfer of golf club memberships, gold bullion, machinery, etc.</td>
<td>Aggregate Taxation</td>
</tr>
<tr>
<td></td>
<td>Income derived from transfer of land, buildings, leasehold rights and shares, etc.</td>
<td>Separate Self-assessment Taxation</td>
</tr>
<tr>
<td></td>
<td>*The income derived from transfer of shares fallen into the business income or miscellaneous income is excluded.</td>
<td></td>
</tr>
<tr>
<td><strong>Occasional income</strong></td>
<td>Income of lump-sum payments from life insurance policies, prize money, lottery winnings, etc.</td>
<td>Aggregate Taxation</td>
</tr>
<tr>
<td></td>
<td>Income derived from certain single-premium endowment or casualty insurance policies where the term of insurance or mutual relief is 5 years or less, etc.</td>
<td>Separate Taxation at Source</td>
</tr>
<tr>
<td><strong>Timber income</strong></td>
<td>Income derived from transfer of logged forests (timber), which have been owned for a period exceeding five years, etc.</td>
<td>Separate Self-assessment Taxation</td>
</tr>
<tr>
<td><strong>Retirement income</strong></td>
<td>Income of retirement allowances, lump-sum pensions, lump-sum payments of old-age benefits as defined by the Defined Benefits Corporate Pension Law and the Defined-Contribution Pension Law, etc.</td>
<td>Separate Self-assessment Taxation</td>
</tr>
</tbody>
</table>

(★) There is a system that do not require a final return regarding these incomes (see page 56).

### Note:
- **Aggregate Taxation:** A system whereby tax is calculated in combination with other types of income by a final return.
- **Separate Self-assessment Taxation:** A system whereby tax is calculated separately from other types of income by a final return.
- **Separate Taxation at Source:** A system whereby a certain amount is withheld as tax when income is received, and this completes the payment of taxes, irrespective of other types of income. (A final return cannot be filed.) In addition to the income mentioned in the above table, income derived from gold investment (savings) accounts is also liable to separate taxation at source.
1-5 Who need to file?
Please check the following table according to your resident status for 2019, since you are required to file a final return when your situation falls under any of the tables.

<table>
<thead>
<tr>
<th>1. Persons with the Employment Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>*For most people, the income tax etc. is settled by the “year-end adjustment” of employers, so the final return is unnecessary. If you file a final return, it is required to include salary income that received year-end adjustment in the return.</td>
</tr>
</tbody>
</table>

- You are required to file a final return if:
  1. Your total amount of income (except for the employment income and the retirement income) exceeds 20,000,000 yen.
  2. Your total amount of income (except for the employment income and the retirement income) exceeds 200,000 yen when the salary etc. is received from one source only and all of the salary etc. is subject to the Japanese withholding.
  3. The sum of your total amount of income (except for the employment income and the retirement income) and the total amount of earnings from the salary etc. not subject to the year-end adjustment exceeds 200,000 yen when the salary etc. is received from two or more sources and all of the salary etc. is subject to the Japanese withholding.
  4. You are employee of foreign diplomatic establishment located in Japan or a domestic worker and the salary etc. is not subject to the Japanese withholding when receiving payment of salary etc.
  5. You receive salaries, etc. abroad.
  6. You are a director of a family company or a relative of the director, and receive payments such as interest on loans, rent for a store, office and factory, and charges for the use of machines and tools besides salary etc. from the company concerned.
  7. The withholding of income tax etc. from your employment income in 2018 was postponed or you received a tax refund, under the provisions of the “Law Relating to Exemptions, Deductions and Deferment of Tax Collection for Disaster Victims.”
  ◊ Even when you fall under any of the above, you are not required to file a final return if the amount of tax calculated based on your total amount of income after subtracting all of your deductions including the basic exemption is the sum or less of your credit for dividends and special credit for loans etc. related to a dwelling (specific additions or improvements, etc.), applied in your year-end adjustment.

<table>
<thead>
<tr>
<th>2. Persons with only Miscellaneous Income related to Public Pensions etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>You are required to file a final return if a balance remains after subtracting all of your income deductions from your amount of miscellaneous income related to public pensions.</td>
</tr>
<tr>
<td>You are not required to file a final tax return if your amount of earnings from public pensions etc. is 4,000,000 yen or less and all of the public pensions etc. are subject to the Japanese withholding (see page 22).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Persons with the Retirement income</th>
</tr>
</thead>
<tbody>
<tr>
<td>You are required to file a final return if you receive retirement allowances etc. that is not subject to the Japanese withholding such as retirement allowances from a foreign company.</td>
</tr>
<tr>
<td>If you submit an &quot;Application Concerning Receipt of Retirement Income[退職所得の受給に関する申告書]&quot; to the payer of retirement allowances etc., the taxation of income tax etc. related to the retirement income is generally completed through withholding by the payer in Japan upon the payment of the retirement allowances, and no tax return is required to be filed.</td>
</tr>
<tr>
<td>*If you earn income other than retirement income, please refer to 1 or 4.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4. Persons other than the above</th>
</tr>
</thead>
<tbody>
<tr>
<td>You are required to file a final return if:</td>
</tr>
<tr>
<td>The amount of tax calculated based on your total amount of income after subtracting all of your deductions including the basic exemption is greater than the amount of your credit for dividends.</td>
</tr>
<tr>
<td>You have income subject to the aggregate taxation (see page 10).</td>
</tr>
<tr>
<td>You are not required to file a final return if the amount of tax calculated based on your total amount of income after subtracting the basic exemption, the deduction for casualty losses and the deduction for donations is less than your credit for dividends.</td>
</tr>
</tbody>
</table>
1-6 Who receive a tax refund?

Even when you are not required to file a final return legally, you have the right to claim a tax refund by filing a return for the sake of a refund ("the return for refund") if you have overpaid the income tax etc. as a result of the Japanese withholding or the prepayment of estimated taxes.

The following persons are advised to see if they are eligible for a return for refund:

* Please note that there is no amount of a tax refund in case you have no amount of withholding tax or prepayment of estimated taxes (in the case that the "withholding tax amount" column of the withholding tax statement is "0", etc.).

* Please note that if you file a return for refund when you have the employment income or the miscellaneous income related to public pensions and you are not required to file a return, you need to fill in all the incomes (excluding the retirement income) in a tax return.

<table>
<thead>
<tr>
<th>1. Persons receiving dividends subject to the aggregate taxation or manuscript fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>Those whose amount of income in 2018 is less than a certain amount.</td>
</tr>
<tr>
<td>*The certain amount depends on your amount of income and withholding tax etc.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Persons with the Employment Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Those who can claim deductions for casualty losses, medical expenses, or donations, or special credit for loans etc. related to a dwelling (specific additions or improvements, etc.) (excluding cases in which this credit is applied in the year-end adjustment), special credit for contributions to political parties, special credit for donation to certified NPOs, etc., special credit for donation to public interest incorporated association, etc., special credit for anti-earthquake improvement made to an existing house, special tax credit for specified housing improvements and special tax credit for new building, etc. of a certified house, etc.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3. Persons with only Miscellaneous Income related to Public Pensions etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Those who can claim deductions for casualty loss, medical expenses, life insurance premiums, earthquake insurance premiums, or donation, etc.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4. Persons who terminated their employment before the end of the year, and were not reemployed during the remaining period of the year.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Those whose employment income was not subject to the year-end adjustment.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5. Persons with the Retirement income who fall under one of the followings.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Those who are in deficit if you subtract your total amount of income deductions from your total amount of income except for the retirement income.</td>
</tr>
<tr>
<td>(2) Those whose retirement income is withheld at 20.42% tax rate and the amount of withholding income tax etc. exceeds the amount of income tax etc. they should bare because they did not submit a &quot;Application Concerning Receipt of Retirement Income [退職所得の受給に関する申告書]&quot; when receiving their retirement income.</td>
</tr>
</tbody>
</table>

For the calculation method of the retirement income, see page 58.
The place for tax payment means a place at which you shall pay tax. You are required to file a tax return with 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:

1. Do you have your own domicile in Japan?  
   YES → Place of domicile.  
   NO → 2.

2. Do you own your residence in Japan?  
   YES → Place of residence.  
   NO → 3.

3. Are you a non-resident who owns a permanent establishment (office, place of business, etc.) in Japan?  
   YES → Location of a permanent establishment.  
   NO → 4.

4. In the case where you had once owned a domicile or residence in Japan but do not have a domicile or residence at present, does your relative(s), etc. who satisfy certain requirements live at that domicile or residence?  
   YES → The place of domicile or residence at that time.  
   NO → 5.

5. Have you receiving a consideration for leasing real estates etc. in Japan?  
   YES → Location of assets causing the consideration.  
   NO → 6.

6. Had your place for tax payment been determined in the past according to items 1 through 5 mentioned above?  
   YES → The place where it was your place for tax payment just before the time when it came to not fall under items 1 through 5.  
   NO → 7.

7. Do you conduct income tax etc. return or claim etc.?  
   YES → Place you select.  
   NO → Place within jurisdictional area of Kojimachi Tax Office.
2 How to Fill out Your Final Return

2-1 Cautions for filling in the return form

1. The form consists of carbon copies. Spread the sheet or tear off the page 2 from page 1 along the perforation in the middle of the sheet. Please write strongly with a black ballpoint pen.
2. The second sheet is your copy. Please get it off when you submit return forms.
3. When filling in boxes by figures, please write carefully in the center as follows:

   1 should be written in a single downward stroke
   Leave some space
   Vertical line protruding slightly
   Make a slight downward angle
   Write up to the edge

4. If you have amounts over one hundred million, please fill in the boxes as follows:

   example for the figure 1,234,567,890
   [23 4 5 6 7 8 9 0]

5. When correcting an entry, please delete the character to be corrected with a double line and write the margin such as the upper column.

2-2 Form B (Page 1 and 2)

Page 1

STEP 1 See page 16

STEP 2 See page 18

STEP 3 See page 26

STEP 4 See page 41

STEP 5 See page 49
Those who have incomes subject to separate self-assessment taxation (see page 10) need to fill out Page 3 (separate taxation form) along with Form B (Page 1 and 2).

Those who are in deficit, or those who are in deficit by deducting casually losses (see page 36) or carried-over loss from their income amount (see page 49) need to fill out the Page 4 (case of loss form) along with the Form B (Page 1 and 2).

Those who need the Page 3 (separate taxation form) or the Page 4 (case of loss form) can get the respective instructions as follows;

[確定申告の手引き（損失申告用）]
[譲渡所得の申告のしかた（記載例）]
[株式等の譲渡所得等の申告のしかた（記載例）]
[山林所得の申告のしかた（記載例）]

Page 2

STEP 1
See page 16

STEP 2
See page 18

STEP 3
See page 26

STEP 2
See page 18

STEP 2
See page 18

STEP 6
See page 51
2-3  STEP 1  Name and address, etc.

Page 1

1. Write the name of the Tax Office that has jurisdiction over your domicile etc. at the filing date.
   *(The location and jurisdiction of each Tax Office is listed on our website (www.nta.go.jp)).

2. Write the date you file your return (yy/mm/dd).

3. Write "1" in the box [□□] and write "確定的な申告書" in the space.

4. Write your address (domicile) and post code at the filing date.
   If you file your return with a Tax Office that has jurisdiction over your place of business, office or residence instead of your domicile, draw a circle (○) around [事業所] (place of business), [事務所] (office) or [居所] (residence).
   In addition, write the location of your place of business, office or residence in the upper row and your address (domicile) in the lower row.

5. Write "2" in the space and write your address as of January 1, 2020.
   If the address as of January 1, 2020 is different from the address written in upper column, please make sure to fill in.

6. If you have your Individual Number for Social Security and Tax ("My-Number"), you need to write your number in your return form. You also need to present your identification documents or attach copies of them. (see page 66)

7. Write your pronunciation in katakana characters, and seal.
   When writing the pronunciation in katakana characters, please treat voiced sound marks and semi-voiced sound marks as one character and leave a box blank between your last and first name.

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

Page 2

[令和□年□月□日] [住所] [屋号] [氏名・フリガナ].
Fill in the same as the Page 1.
If you file return with the Tax Office that has jurisdiction over your place of business, office or residence other than your home address (domicile), write the address of such place of business, office or residence.
Those who have had a return form sent to them by the Tax Office will already have their name and address printed here; please correct it if necessary.

9. Write your occupation here.
   If you are self-employed, write the details of your business (for example, greengrocery, automobile repainting shop, etc.).
   Regarding those who running several kinds of businesses, write all of them.

10. Write the name of your business and pseudonym, if you have.

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

12. Write your date of birth (yy/mm/dd).
   Write the number (see the right box) of the era (see page 17) in which you were born and the year of the era next to it in this order.
   Use two-digit number (inserting a zero if necessary) for the year, month and day.

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

14. Circle the type(s) of the return you are filing:
   • Blue return → [青色]
   • Separate taxation form → [分離]
   • Exit tax system → [国出]
   • Final return in case of loss → [損失]
   * The exit tax system refers to the special treatment of income derived from the transfer of assets etc. in the case of departing from Japan or the special treatment of income derived from the transfer of assets etc. in the case that assets were transferred to non-residents as gift, etc.

15. "Special agricultural income earners".
   If income from agriculture accounted for over 70% of your total income in 2019 and over 70% of that agricultural income was earned after September 1, then circle: [特農].
写真の文書を自然に読む表現は以下の通りです。

（参考）年号と年齢の表

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<td>1996</td>
<td>昭和71</td>
<td>22</td>
</tr>
<tr>
<td>1997</td>
<td>昭和72</td>
<td>21</td>
</tr>
<tr>
<td>1998</td>
<td>昭和73</td>
<td>20</td>
</tr>
<tr>
<td>1999</td>
<td>昭和74</td>
<td>19</td>
</tr>
<tr>
<td>2000</td>
<td>昭和75</td>
<td>18</td>
</tr>
<tr>
<td>2001</td>
<td>昭和76</td>
<td>17</td>
</tr>
<tr>
<td>2002</td>
<td>昭和77</td>
<td>16</td>
</tr>
<tr>
<td>2003</td>
<td>昭和78</td>
<td>15</td>
</tr>
<tr>
<td>2004</td>
<td>昭和79</td>
<td>14</td>
</tr>
<tr>
<td>2005</td>
<td>昭和80</td>
<td>13</td>
</tr>
<tr>
<td>2006</td>
<td>昭和81</td>
<td>12</td>
</tr>
<tr>
<td>2007</td>
<td>昭和82</td>
<td>11</td>
</tr>
<tr>
<td>2008</td>
<td>昭和83</td>
<td>10</td>
</tr>
<tr>
<td>2009</td>
<td>昭和84</td>
<td>9</td>
</tr>
<tr>
<td>2010</td>
<td>昭和85</td>
<td>8</td>
</tr>
<tr>
<td>2011</td>
<td>昭和86</td>
<td>7</td>
</tr>
<tr>
<td>2012</td>
<td>昭和87</td>
<td>6</td>
</tr>
<tr>
<td>2013</td>
<td>昭和88</td>
<td>5</td>
</tr>
<tr>
<td>2014</td>
<td>昭和89</td>
<td>4</td>
</tr>
<tr>
<td>2015</td>
<td>昭和90</td>
<td>3</td>
</tr>
<tr>
<td>2016</td>
<td>昭和91</td>
<td>2</td>
</tr>
<tr>
<td>2017</td>
<td>昭和92</td>
<td>1</td>
</tr>
<tr>
<td>2018</td>
<td>昭和93</td>
<td>0</td>
</tr>
</tbody>
</table>

**Note**

1) [Meiji45]Jan. 1 to Jul. 30 [Taisho1]Jul. 30 to Dec. 31
3) [Showa64]Jan. 1 to Jan. 7 [Heisei1]Jan. 8 to Dec. 31
2-4 STEP 2 Amount of earnings etc. / Amount of income

According to the types of income, the amount of income is calculated by subtracting deductions from earnings such as necessary expenses, etc. from the amount of earnings in one year.

<table>
<thead>
<tr>
<th>Income Type</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Income</td>
<td>page 18</td>
</tr>
<tr>
<td>Dividend income</td>
<td>page 20</td>
</tr>
<tr>
<td>Capital gains</td>
<td>page 23</td>
</tr>
<tr>
<td>Real estate income</td>
<td>page 19</td>
</tr>
<tr>
<td>Employment income</td>
<td>page 21</td>
</tr>
<tr>
<td>Occasional income</td>
<td>page 24</td>
</tr>
<tr>
<td>Interest income</td>
<td>page 20</td>
</tr>
<tr>
<td>Miscellaneous income</td>
<td>page 22</td>
</tr>
</tbody>
</table>

*This section explains about the income subject to the aggregate taxation (see page 10).

1 Business income (from sales, etc. and agriculture)

The business income from sales etc. includes wholesale and retail commerce, restaurants, manufacturing, construction, finance, transport, maintenance, services and any concern whose income derived from business activities.

It also includes the income of doctors, lawyers, writers, actors, professional baseball players, traveling salespersons, carpenters and those involved in fishery or similar enterprises.

Business income from agriculture 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 (see page 54).

◇ How to calculate income

Total earnings — Necessary expenses

The income amount is calculated in the **“Financial statement for blue return [青色申告決算書]”** for blue return taxpayers, and the **“Statement of earnings and expenses [収支内訳書]”** for other than blue return taxpayers.

Those who satisfy both of the requirements below a) and b) are eligible for special treatment in calculating necessary expenses relating to amount of business income or miscellaneous income. For details, see 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]."

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

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

◇ How to complete the form

Page 1

- Post each amount filled in the “Financial statement for blue return [青色申告決算書]” or the “Statement of earnings and expenses [収支内訳書]” to the following blocks;

  - for (amount of earnings from sales, etc.) or (amount of earnings from agriculture) and
  - for (amount of business income from sales, etc.) or (amount of business income from agriculture).

- Post the amount of wages (deductions) for family employees filled in the “Financial statement for blue return” or the “Statement of earnings and expenses” to the block ○, and the amount of the special allowance for filing a blue return to the block ○.

Page 2

- Fill in the “statement of income (withholding income tax and special income tax for reconstruction) [所得の内訳(所得税及び復興特別所得税の源泉徴収税額)]”, if applicable.

- Write the following information in the blocks headed “Items concerning family business employees [事業者に関する事項]”: name of family business employee(s), the individual number (My-Number), relationship, date of birth, number of months employed and frequency of work (those filing a white return only), nature of business (those filing a white return only), amount of wages (deduction) for family employee(s).
2 Real estate income

The real estate income includes income derived from leasing of land, building, property rights on real estate, ships, aircraft, etc.
The key money, contract renewal fees and transfer fees of title when leasing real estates are also classified as the real estate income.
※ Please note that income from real estate may be liable to enterprise tax (see page 54).

How to calculate income

\[ \text{Total earnings} \quad \rightarrow \quad \text{Necessary expenses} \]

The income amount is calculated in the "Financial statement for blue return [青色申告決算書]" for blue return taxpayers, and the "Statement of earnings and expenses [収支内訳書]" for other than blue return taxpayers.

How to complete the form

Page 1
- Post each amount filled in the "Financial statement for blue return [青色申告決算書]" or the "Statement of earnings and expenses [収支内訳書]" to the following blocks:
  ① (amount of earnings) and ② (amount of income).
- Post the amount of wages (deductions) for family employees filled in the "Financial statement for blue return" or the "Statement of earnings and expenses" to the block ④, and the amount of the special allowance for filing a blue return in field ⑤.

Page 2
- Fill in the "Statement of income (withholding income tax and special income tax for reconstruction) [所得の内訳(所得税及び復興特別所得税の源泉徴収税額)]", if applicable.
- Write the following information in the blocks headed "Items concerning family business employees [事業専従者に関する事項]"; name of family business employee(s), the individual number (My-Number), relationship, date of birth, number of months employed and frequency of work (those filing a white return only), nature of business (those filing a white return only), amount of wages (deduction) for family employee(s).

Interest on liabilities incurred to acquire land

If you have a deficit in your real estate income and have included the "amount of interest on liabilities incurred to acquire land" in calculating necessary expenses, fill in the following amount in accordance with the following classification. In this case, indicate "⑥" at the beginning of the amount filled in here: the block ④ on the Page 1.
1. In the case the amount of interest on liabilities incurred to acquire land exceeds the amount of deficit in your real estate income: "0."
2. In the case the amount of interest on liabilities incurred to acquire land does not exceed the amount of deficit in your real estate income: the amount of deficit except for the amount of interest on liabilities.

As for the amount of interest on liabilities incurred to acquire land, see "How to fill out the statement of earnings and expenditure (for the real estate income) [収支内訳書（不動産所得用）の書き方]," or "How to fill out the financial statement for blue return (for the real estate income) [青色申告決算書（不動産所得用）の書き方]."

Page 1
3 Interest income subject to the aggregate taxation

Income such as interest paid abroad on deposits etc., which is not subject to the Japanese withholding, or interest on corporate bonds issued by a family company that is paid out to shareholders etc. that served as the basis of the categorization as a family company falls into the interest income subject to the aggregate taxation.

**How to calculate income**

\[
\text{Total earnings} = \text{Amount of interest income}
\]

The amount of interest income is the same as that of earnings.

**How to complete the form**

- Write the amount of earnings (income) from interest in the following blocks; ② and ④.

4 Dividend income subject to the aggregate taxation

The dividend income includes income of dividends of surplus received from corporations and distribution of profit from investment trusts (excluding bond investment trusts and publicly offered bond investment trusts).

For the dividend income related to dividends etc. from listed stocks, etc. (excluding those for major shareholders, etc.), you can choose to apply whether the aggregate taxation or the separate self-assessment taxation (see page 56). When you choose to apply the separate self-assessment taxation, fill out the Page 3 (separate taxation form) etc. in addition to the Page 1 and 2.

For details, access our website “The method (example) for filing income from transfer of shares, etc. [株式等の譲渡所得等の申告のしかた（記載例）]”.

**The columns for calculations**

<table>
<thead>
<tr>
<th>Amount of earnings from dividends, etc. (including tax)</th>
<th>(Total)</th>
<th>A</th>
<th>yen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest on liabilities*</td>
<td></td>
<td>B</td>
<td>yen</td>
</tr>
<tr>
<td>Amount of dividend income (A - B)</td>
<td>(&quot;0&quot; when in deficit)</td>
<td>C</td>
<td>yen</td>
</tr>
</tbody>
</table>

*Interest on liabilities is limited to the interest on money borrowed in order to buy shares or make investments. However, it does not include interest related to income from transfer of securities.

**How to complete the form**

- Post the amount of earnings entered in box A to the block ② and the amount of dividend income entered in box C to the block ③.

- Write the appropriate items in the following blocks;
  - "Statement of income (withholding income tax and special income tax for reconstruction) [所得の内訳(所得税及び復興特別所得税の源泉徴収税額)]"
  - "Items concerning miscellaneous income (excluding public pensions, etc.), dividend income, capital gains subject to the aggregate taxation, and occasional income [雑所得(公的年金等以外)、配当所得、譲渡所得、一時所得に関する事項]"
  - "Items about inhabitant taxes and enterprise taxes [住民税・事業税に関する事項]" (see page 51)

*See page 56 for taxation methods of the interest income and the dividend income.
5 Employment income

The employment income includes wages, salaries, bonuses, allowances and any other payments of this nature.

◇ The columns for calculations

<table>
<thead>
<tr>
<th>Amount of earnings from employment, etc. (including tax)</th>
<th>Amount of employment income (Total)</th>
<th>yen</th>
<th>A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 650,999 yen</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>651,000 yen to 1,618,999 yen</td>
<td>A–650,000yen</td>
<td>0 yen</td>
<td></td>
</tr>
<tr>
<td>1,619,000 yen to 1,619,999 yen</td>
<td>969,000 yen</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,620,000 yen to 1,621,999 yen</td>
<td>970,000 yen</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,622,000 yen to 1,623,999 yen</td>
<td>972,000 yen</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,624,000 yen to 1,627,999 yen</td>
<td>974,000 yen</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1,628,000 yen to 1,799,999 yen</td>
<td>A+4 (round down fractions less than 1,000 yen)</td>
<td>B+2.4 yen</td>
<td></td>
</tr>
<tr>
<td>1,800,000 yen to 3,599,999 yen</td>
<td>B</td>
<td>2.8–180,000 yen</td>
<td></td>
</tr>
<tr>
<td>3,600,000 yen to 6,599,999 yen</td>
<td>540,000 yen</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6,600,000 yen to 9,999,999 yen</td>
<td>A×0.9–1,200,000 yen</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10,000,000 yen or more</td>
<td>A–2,200,000 yen</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Round down the fractions less than 1 yen.

◇ How to complete the form

ião Page 1

- Post the amount of earnings entered in box A to the block ㋔ and the Amount of employment income to the block ㋕.

*When those whose all earnings have been subject to the year-end adjustment, post “the amount paid” indicated on “the withholding tax statement of employment income” received from their employers to the block ㋔ and “the amount after deduction for employment income” to the block ㋕.

*In the block shown in “classification [区分]”, only those who apply the deduction for specially designated expenditure from employment income can make an entry. For details, please access our website “Detailed statement about deduction for specially designated expenditure for employment income earners [給与所得者の特定支出に関する明細書]”.

 قادر Page 2

- Fill in the "Statement of income (withholding income tax and special income tax for reconstruction) [○ 所得の内訳(所得税及び復興特別所得税の源泉徴収税額)]”.

* If employment income earners make specially designated expenditure ((1) commuting expense, (2) moving expense (related to a change of workplace) (3) training expense, (4) expense for obtaining qualifications (cost spent for a person to get a qualification), (5) traveling expense for coming home (related to working apart from their family) and (6) expenses necessary for work) in the year and the total of the specially designated expenditure of the year exceeds a certain amount, the persons are eligible for deduction for specially designated expenditure. For details, please see "Deduction for Specially Designated Expenditure for Employment Income Earners[給与所得者の特定支出控除について]."
The miscellaneous income includes the National Pension, the Employee Pension, defined-benefit corporate pensions, defined-contribution corporate pensions, other public pensions and certain foreign pensions, manuscript fees, lecture fees, royalties, TV appearance fees, interest on lending, annuities under life insurance contracts, mutual-aid annuities and any other income which does not fall into the other categories of income. 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, a portion of annuities based on the right to receive annuities under life insurance policies etc. obtained as a result of an inheritance, which is subject to the inheritance tax and the gift tax, etc. are not liable to taxation of income tax etc.

### The columns for calculations

Miscellaneous income from public pensions etc. and other miscellaneous income are calculated separately.

#### Computation of miscellaneous income from public pensions etc.

<table>
<thead>
<tr>
<th>Amount of earnings from miscellaneous income from public pensions, etc. (including tax)</th>
<th>(Total)</th>
<th>A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 700,000 yen</td>
<td>0 yen</td>
<td></td>
</tr>
<tr>
<td>700,001 yen to 1,299,999 yen</td>
<td>A - 700,000 yen</td>
<td>B</td>
</tr>
<tr>
<td>1,300,000 yen to 4,099,999 yen</td>
<td>A × 0.75 - 375,000 yen</td>
<td></td>
</tr>
<tr>
<td>4,100,000 yen to 7,699,999 yen</td>
<td>A × 0.85 - 785,000 yen</td>
<td></td>
</tr>
<tr>
<td>7,700,000 yen or more</td>
<td>A × 0.95 - 1,555,000 yen</td>
<td></td>
</tr>
</tbody>
</table>

* Round down the fractions less than 1 yen.

#### How to complete the form

**Page 1**

- Post the amount of earnings entered in box A to the block □ and that of earnings entered in box C to the block □.
- Post the amount of miscellaneous income entered in the box F to the block □.

**Page 2**

- Fill in the "Statement of income (withholding income tax and special income tax for reconstruction) [○ 所得の内訳(所得税及び復興特別所得税の源泉徴収税額)]" and "Items concerning miscellaneous income (excluding public pensions, etc.), dividend income, capital gains subject to the aggregate taxation, and occasional income [○ 雑所得(公的年金等以外)、総合課税の配当所得・譲渡所得、一時所得に関する事項]."

#### Computation of other miscellaneous income

| Amount of earnings from other miscellaneous income (including tax) (Total) | yen | C |
| Necessary expenses | yen | D |
| Subtracted figure (C - D) | yen | E |
| Miscellaneous income | ( "0" when in deficit) | F |

#### Miscellaneous income

**Non requirement of filing tax returns concerning pension recipients**

You are not required to file a return for income tax etc. if (a) your amount of earnings from public pensions is 4,000,000 yen or less, (b) all the pensions you received are subject to the Japanese withholding (excluding ones that are covered by the provision in Article 203-6 of the Income Tax Act (Note) (public pensions, etc. not subject to the Japanese withholding), and (c) your amount of income (excluding miscellaneous income from public pensions, etc.) is 200,000 yen or less.

* Even if you are not required to file a return for income tax etc., you are required to file a return for income tax etc. in order to receive refunds of income tax etc. (see page 12).

* For the inhabitant tax, see page 65.

Note: Article 203-7 shall apply on and after January 1, 2020.
The capital gains subject to the aggregate taxation include income derived from transfer of golf club memberships, gold bullion, ships, machinery, patent rights, fishing rights, paintings, curios and other objects of art, and precious metals, etc.

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

Please note that capital gains from transfer of land, leasehold rights, or capital gains from transfer of shares are subject to separate self-assessment taxation (see page 10). In this case, fill out the Page 3 (separate taxation form) etc. in addition to Page 1 and 2.

### The columns for calculations

#### short-term capital gain

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (yen)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Earnings from short-term capital gains (selling price)</td>
<td>A</td>
</tr>
<tr>
<td>Purchase price of short-term capital assets etc.</td>
<td>B</td>
</tr>
<tr>
<td>Subtracted figure(^2) (A - B)</td>
<td>C</td>
</tr>
<tr>
<td>Special deduction amount (or 500,000 yen, whichever is less)</td>
<td>D</td>
</tr>
<tr>
<td>Amount of short-term capital gains (C - D)</td>
<td>E</td>
</tr>
</tbody>
</table>

#### long-term capital gain

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (yen)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Earnings from long-term capital gains (selling price)</td>
<td>F</td>
</tr>
<tr>
<td>Purchase price of long-term capital assets etc.</td>
<td>G</td>
</tr>
<tr>
<td>Subtracted figure(^2) (F - G)</td>
<td>H</td>
</tr>
<tr>
<td>Special deduction amount (H or (500,000 yen - D), whichever is less)</td>
<td>I</td>
</tr>
<tr>
<td>Amount of long-term capital gains (H - I)</td>
<td>J</td>
</tr>
</tbody>
</table>

\(^1\) This is the total amount of the purchase price of capital assets (excluding the amount already added to the business expenses, etc.) minus equivalent depreciation costs, and the direct costs of transferring the assets.

\(^2\) If you are running a deficit on this figure, or if your income from business or real estate is in deficit, please contact the nearest Tax Office.

### How to complete the form

#### Page 1

- Post the “amount of short-term capital gains” entered in the box E to the block ①, and the “amount of long-term capital gains” entered in the box J to the block ②.
  - In this block, post the amount of income, not that of earnings.

#### How to fill in the block ① depends on whether you have occasional income or not.

- **Those who have no occasional income:**
  - Calculate as follows and post the amount of \( \text{F} + \text{G} \) to the block ①.

- **Those who have occasional income:**
  - Proceed to the next page.

#### Page 2

- Fill in the “Items concerning miscellaneous income (excluding public pensions, etc.), dividend income, capital gains subject to the aggregate taxation, and occasional income [① 雑所得(公的年金等以外)、総合課税の配当所得・譲渡所得、一時所得に関する事項]".
8 Occasional income

The occasional income includes lump-sum payments and maturities from life or casualty insurance policies, prize money, lottery winnings, and winnings from horse or cycle races and other occasional income without consideration.

◇ The columns for calculations ①

<table>
<thead>
<tr>
<th>Description</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount of earnings from occasional income (including tax)</td>
<td>yen</td>
</tr>
<tr>
<td>Amount spent to gain earnings</td>
<td>yen</td>
</tr>
<tr>
<td>Subtracted figure*1 (M - N)</td>
<td>yen</td>
</tr>
<tr>
<td>Special deduction amount (O or 500,000 yen, whichever is less)</td>
<td>yen</td>
</tr>
<tr>
<td>Amount of occasional income (O - P)</td>
<td>yen</td>
</tr>
</tbody>
</table>

*1 If you have incurred deficit in business income, real estate income or capital gains subject to the aggregate taxation, please contact the nearest Tax Office.

◇ How to complete the form

◇ Page 1

- Post the "amount of occasional income" entered in the box Q to the block chg.
  * In this block, post the amount of income, not that of earnings.
- Post the amount entered in the box U to the block ①.

◇ Page 2

- Fill in the "Statement of income (withholding income tax and special income tax for reconstruction) [○ 所得の内訳(所得税及び復興特別所得税の源泉徴収税額)]" and "Items concerning miscellaneous income (excluding public pensions, etc.), dividend income, capital gains subject to the aggregate taxation, and occasional income [○ 雑所得(公的年金等以外)、総合課税の配当所得・譲渡所得、一時所得に関する事項]".

◇ The columns for calculations ②

<table>
<thead>
<tr>
<th>Description</th>
<th>Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount of short-term capital gains (Block ③ in the capital gains subject to the aggregate taxation)</td>
<td>yen</td>
</tr>
<tr>
<td>Amount of long-term capital gains (Block ④ in the capital gains subject to the aggregate taxation)</td>
<td>yen</td>
</tr>
<tr>
<td>(③ + ④) × 0.5</td>
<td>yen</td>
</tr>
<tr>
<td>⑤ + ⑥</td>
<td>yen</td>
</tr>
</tbody>
</table>
If you have deficits in the business income, the real estate income, the timber income or the capital gains subject to the aggregate taxation, you may deduct the deficit from other categories of income that are not in deficit. This is called the “aggregation of profit and loss”.

Please pay attention to the following points when aggregating profit and loss:

(i) If you do not have the capital gains subject to the aggregate taxation or the occasional income, but you do have a deficit in any of the boxes from ① to ⑥ on page 1, you must add up the figures for each type of income as they are.

(ii) In the cases that differ from note (i) above, the calculations will become complicated. Please contact the nearest Tax Office instead. In the case that you have incurred losses in several kinds of income, you may use “Calculation form for aggregation of profit and loss [損益の通算の計算書]”.

(iii) As a rule you can’t deduct the deficit of the transferring golf club memberships, etc. from other categories of income.

---

### How to complete the form

#### Page 1

- Write the total amount of the amounts you have written in blocks ① to ③ in the block ④.
  - If you have filled in the block ⑥ on Page 1 (see page 49), write the total amount of the amounts you have written in blocks ① to ③ less the amount written in the block ⑥.

#### Aggregation of profit and loss

If you have deficits in the business income, the real estate income, the timber income or the capital gains subject to the aggregate taxation, you may deduct the deficit from other categories of income that are not in deficit. This is called the “aggregation of profit and loss”.

Please pay attention to the following points when aggregating profit and loss:

(i) If you do not have the capital gains subject to the aggregate taxation or the occasional income, but you do have a deficit in any of the boxes from ① to ⑥ on page 1, you must add up the figures for each type of income as they are.

(ii) In the cases that differ from note (i) above, the calculations will become complicated. Please contact the nearest Tax Office instead. In the case that you have incurred losses in several kinds of income, you may use “Calculation form for aggregation of profit and loss [損益の通算の計算書]”.

(iii) As a rule you can’t deduct the deficit of the transferring golf club memberships, etc. from other categories of income.

---

The occasional income includes lump-sum payments and maturities from life or casualty insurance policies, prize money, lottery winnings, and winnings from horse or cycle races and other occasional income without consideration.
You may deduct the items indicated below from your amount of income. However, if you are a non-resident throughout the year 2019 who have income subject to the aggregate taxation, only the basic exemption, the deduction for casualty losses and the deduction for donations are granted. The following table shows deductions from income and tax credits indicated in the next "2-6 STEP 4 Calculating your tax (see page 41)" together.

Table of deductions from income (including exemptions) and tax credits

<table>
<thead>
<tr>
<th>Deductions from income (including exemptions)</th>
<th>Resident</th>
<th>Non-resident</th>
<th>Those whose resident status changed during the year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deduction for social insurance premiums</td>
<td>○</td>
<td>○</td>
<td>△</td>
</tr>
<tr>
<td>Deduction for small business mutual aid premiums</td>
<td>○</td>
<td>○</td>
<td>△</td>
</tr>
<tr>
<td>Deduction for life insurance premiums</td>
<td>○</td>
<td>○</td>
<td>△</td>
</tr>
<tr>
<td>Deduction for earthquake insurance premiums</td>
<td>○</td>
<td>○</td>
<td>△</td>
</tr>
<tr>
<td>Exemption for widows or widowers</td>
<td>○</td>
<td>○</td>
<td>▲</td>
</tr>
<tr>
<td>Exemption for working students</td>
<td>○</td>
<td>○</td>
<td>▲</td>
</tr>
<tr>
<td>Exemption for persons with disabilities</td>
<td>○</td>
<td>○</td>
<td>▲</td>
</tr>
<tr>
<td>Exemption or special exemption for spouses</td>
<td>○</td>
<td>○</td>
<td>▲</td>
</tr>
<tr>
<td>Exemption for dependents</td>
<td>○</td>
<td>○</td>
<td>▲</td>
</tr>
<tr>
<td>Basic exemption</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>Deduction for casualty losses</td>
<td>○</td>
<td>●</td>
<td>●</td>
</tr>
<tr>
<td>Deduction for medical expenses</td>
<td>○</td>
<td>○</td>
<td>△</td>
</tr>
<tr>
<td>Deduction for medical expenses by the self-medication taxation system</td>
<td>○</td>
<td>○</td>
<td>△</td>
</tr>
<tr>
<td>Deduction for donations</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>Credit for dividends</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>Special credit for loans, etc. related to a dwelling(specific additions or improvements, etc.)</td>
<td>○</td>
<td>○</td>
<td>○(*1)</td>
</tr>
<tr>
<td>Special credit for contributions to political parties</td>
<td>○</td>
<td>-</td>
<td>○</td>
</tr>
<tr>
<td>Special credit for donation to certified NPOs, etc.</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>Special credit for donation to public interest incorporated association, etc.</td>
<td>○</td>
<td>○</td>
<td>○</td>
</tr>
<tr>
<td>Special credit for anti-earthquake improvement made to an existing house</td>
<td>○</td>
<td>○</td>
<td>○(*1)</td>
</tr>
<tr>
<td>Special tax credit for specified housing improvements</td>
<td>○</td>
<td>○</td>
<td>○(*1)</td>
</tr>
<tr>
<td>Special tax credit for new building, etc. of a certified house</td>
<td>○</td>
<td>○</td>
<td>○(*1)</td>
</tr>
<tr>
<td>Credit for foreign taxes</td>
<td>○</td>
<td>○</td>
<td>△</td>
</tr>
</tbody>
</table>
The following table shows deductions from income and tax credits indicated in the next "Together.
You may deduct the items indicated below from your amount of income.

<table>
<thead>
<tr>
<th>Classification</th>
<th>Blocks from ① to ⑨ in Page 1</th>
<th>Blocks in Page 1</th>
<th>Blocks applicable to each deduction from income in Page 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>All the amounts in all the blocks from ① to ⑨ in Page 1 are the same as the amount that received the year-end adjustment.</td>
<td>Entries may be omitted.</td>
<td>Transfer &quot;Total amount of deductions from income&quot; in the withholding tax statement.</td>
<td>Entries may be omitted.</td>
</tr>
<tr>
<td>Any amount in the blocks from ① to ⑨ in Page 1 is different from the amount that received the year-end adjustment.</td>
<td>Deductions from income that are different from the amount that received the year-end adjustment</td>
<td>Fill in columns according to these steps.</td>
<td>Enter the total amount of the blocks from ① to ⑨.</td>
</tr>
<tr>
<td>Deductions from income other than the above</td>
<td>Transfer the amount of deductions described in the withholding tax statement.</td>
<td></td>
<td>Entries may be omitted.</td>
</tr>
</tbody>
</table>
Living in the same household [生計を一にする]

“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/her family for his/her occupational reason, or that his/her family members live separately from him/her for such reasons as education and recuperation, it may, nevertheless, be treated as “living in the same household,” as long as he/she pays for their education or recuperation, or they live together on the holidays.

1 Deduction for social insurance premiums

You are eligible for this deduction if you pay premiums or premiums are withdrawn from your salary for health insurance, National Health Insurance, social medical insurance for the old-aged, long-term care insurance, labor insurance, National pension, national pension fund and employee pension insurance, etc. of yourself, your spouse or relatives living in the same household as you (see page 28).

However, premiums for National Health Insurance, social medical insurance for the old-aged or Nursing-care insurance withdrawn from the pensions which are received by your spouse or relatives 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 or social medical insurance for the old-aged by transfer account, those premiums may be claimed as your deductions.

◇ How to complete the form

Page 1

• Write the total amount of premiums you paid in the block ⑨.
• If the amount of small business mutual aid premiums is written in brackets in the block of “Amount of social security premiums, etc.” in the withholding tax statement, the amount minus the amount in brackets is the amount of insurance premiums paid. The amount in brackets is the amount of premiums paid for deduction for small business mutual aid premiums.

Page 2

• Write the type of insurance [社会保険の種類], the amount of premiums paid [支払保険料] and the total amount of premiums paid [合計] in the section entitled “⑨ Deduction for social insurance premiums”.
• If you fill out the amount of deduction for social insurance premiums, written in the block of “Amount of social security premiums, etc.” of the withholding tax statement, please write as “See the withholding tax statement” in the column of the type of insurance in the block of ⑨Deduction for social security premiums. [社会保険の種類].

2. Deduction for small business mutual aid premiums

You are eligible for this deduction if you paid mutual aid premiums under a contract with ① premiums paid under the mutual aid contract based on the provisions of the Small Enterprise Mutual Relief Projects Act (excluding former second class mutual aid contract),or with ③ corporate pension premiums and personal pension premiums based on the Defined Contribution Pension Act (such as premiums for iDeCo) or ③ Mentally Retarded Persons Mutual Aid Programs operated by local governments.

◇ How to complete the form

Page 1

• Write the total amount of premiums you paid in the block ⑪.

Page 2

• Write the type of premiums [掛金の種類], the amount paid [支払掛金] and the total amount of premiums paid [合計] in the section entitled “⑪ Deduction for small business mutual aid premiums.”
• If you fill out the amount of deduction for social insurance premiums written on “the withholding tax statement”, please write as “See the withholding tax statement” in the column of the type of premiums [掛金の種類].
• If you took this deduction without adjustment, the amount will be written in brackets in the block of “Amount of social security premiums, etc.” of the withholding tax statement.
3 Deduction for life insurance premiums

You are eligible for this deduction if you paid insurance premiums (excluding the portion of so-called policy-holder dividends) relating to new (old) life insurance, long-term medical care insurance and new (old) individual annuity insurance.

The classifications of new (old) life insurance premiums, long-term medical care insurance premiums, and new (old) individual annuity insurance premiums are shown on the certificates issued by life insurance companies etc.

● The columns for calculations

• Insurance premiums relating to insurance contracts etc. conducted on and before December 31, 2011

<table>
<thead>
<tr>
<th>Amount of insurance premium paid</th>
<th>Old life insurance premium</th>
<th>Old individual annuity insurance premium</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 25,000 yen</td>
<td>⑫</td>
<td>⑩</td>
</tr>
<tr>
<td>25,001 yen to 50,000 yen</td>
<td>⑪</td>
<td>⑩</td>
</tr>
<tr>
<td>50,001 yen upwards</td>
<td>⑪</td>
<td>⑩</td>
</tr>
</tbody>
</table>

• Insurance premiums relating to insurance contracts etc. conducted on and after January 1, 2012

<table>
<thead>
<tr>
<th>Amount of insurance premium paid</th>
<th>New life insurance premium</th>
<th>New individual annuity insurance premium</th>
<th>Long-term medical care insurance premium</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 20,000 yen</td>
<td>⑫</td>
<td>⑩</td>
<td>⑩</td>
</tr>
<tr>
<td>20,001 yen to 40,000 yen</td>
<td>⑪</td>
<td>⑩</td>
<td>⑩</td>
</tr>
<tr>
<td>40,001 yen upwards</td>
<td>⑪</td>
<td>⑩</td>
<td>⑩</td>
</tr>
</tbody>
</table>

Total

\[
\text{Amount of deduction for life insurance premiums} \left( \frac{K+L+M}{N} \right) = 120,000 \text{ yen maximum}
\]

* If there is a fraction less than one yen in the calculated amount of deduction, you may round up the number.
How to complete the form

Page 1

- Post the “amount of deduction for life insurance premium” entered in the box N to the block ⑫.

Page 2

- Write the amounts shown in the blocks of A, B, E, F, and G in accordance with respective classification shown in “⑫ Deduction for life insurance premium” field.
- In the case that an employment income earner already took deduction from his/her employment income at the time of year-end adjustment, and there has been no changes in the amount of payment on which such calculation is based on, he/she can write “See the withholding tax statement” in the field of “⑫ Deduction for life insurance premium”.

* In the calculation of K or L, in the case that the taxpayer has paid both new life insurance premium and old life insurance premium or both new individual annuity insurance premium and old individual annuity insurance premium, and want to take deduction for life insurance premium for both type of premiums paid, 40,000 yen is upper limit for each type of payment.

In the case that the taxpayer has paid both new life insurance premium and old life insurance premium (or new individual annuity insurance premium and old individual annuity insurance premium), the amount for each insurance is as below.

- In the case that the amount of the old life insurance premium (old individual annuity insurance premium) is more than 60,000 yen: The amount that is calculated in the above columns of calculation concerning the old life insurance premium (old individual annuity insurance premium). (50,000 yen maximum)
- In the case that the amount of the old life insurance premium (old individual annuity insurance premium) is 60,000 yen or less: The sum of the amount that is calculated in the above columns of calculation concerning the new life insurance premium (new individual annuity insurance premium) and the amount that is calculated in the above columns of calculation concerning the old life insurance premium (old individual annuity insurance premium). (40,000 yen maximum)

The upper limit for the total of K + L + M remains to be 120,000 yen.
4 Deduction for earthquake insurance premiums

You are eligible for this deduction if you paid premiums (excluding policy-holder dividends) for casualty insurance component etc. concerning an earthquake accident insurance policies etc.
Classification of insurance policies is indicated in the certification issued by nonlife insurance companies, etc.

◇ The columns for calculations

◎ Complete based on each insurance contract.

<table>
<thead>
<tr>
<th>Premiums paid and proved for each insurance contract</th>
<th>Amount of premiums</th>
</tr>
</thead>
<tbody>
<tr>
<td>In the case of earthquake insurance premiums only</td>
<td>(Total) yen A</td>
</tr>
<tr>
<td>In the case of both earthquake insurance premiums and old long-term casualty insurance premiums</td>
<td>earthquake insurance premiums yen B</td>
</tr>
<tr>
<td></td>
<td>old long-term casualty insurance premiums yen C</td>
</tr>
<tr>
<td>In the case of old long-term casualty insurance premiums only</td>
<td>(Total) yen D</td>
</tr>
<tr>
<td></td>
<td>A + B yen E</td>
</tr>
<tr>
<td></td>
<td>C + D yen F</td>
</tr>
</tbody>
</table>

◎ Amount of deduction for earthquake insurance premiums

<table>
<thead>
<tr>
<th>Case of amount in box H</th>
<th>Amount in box F</th>
</tr>
</thead>
<tbody>
<tr>
<td>is up to 10,000 yen</td>
<td>= 0.5 x 5,000 yen (15,000 yen maximum)</td>
</tr>
<tr>
<td>is 10,001 yen or more</td>
<td>= [Respective amounts] yen</td>
</tr>
</tbody>
</table>

How to complete the form

Page 1

- Post the “amount of deduction for earthquake insurance premiums” entered in "⑫ deduction for earthquake insurance premiums".

Page 2

- When the amount entered in box H is the greater than that entered in box J, post the respective amounts in boxes E and D in "⑬ deduction for casualty insurance premiums."
- When the amount entered in box J is the greater than that entered in box H, post the respective amounts in boxes A and F in "⑬ deduction for casualty insurance premiums."
- In the case that an employment income earner already took deduction from his/her employment income at the time of year-end adjustment, and there has been no changes in the amount of payment on which such calculation is based on, he/she can write “See the withholding tax statement” in the field of "⑬ deduction for earthquake insurance premiums."

* If there is a fraction less than one yen in the calculated amount of deduction, you may round up the number.
### Exemption for widows or widowers

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

#### Amount of exemption

<table>
<thead>
<tr>
<th>Definition</th>
<th>Amount of exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) A woman who has divorced but not remarried, or whose husband is dead but who has not remarried, or it is unclear whether he is alive or not, and who has a dependent or a child living in the same household whose total income (総所得金額等) see page 27 in 2019 is 380,000 yen or less.*</td>
<td>270,000 yen</td>
</tr>
<tr>
<td>(2) A woman falling under (1) who has a dependent child and whose total amount of income (合計所得金額) see page 27 in 2019 is not more than 5,000,000 yen</td>
<td>350,000 yen</td>
</tr>
<tr>
<td>(3) A woman whose husband is dead but who and has not remarried or it is under whether he is alive or not, and whose total amount of income in 2019 is 5,000,000 yen or less.</td>
<td>270,000 yen</td>
</tr>
</tbody>
</table>

* A child is limited to a child who is not a spouse or dependent of other taxpayers.

#### How to complete the form

- **Page 1**
  - Write the amount of the exemption in the block ⑭.
- **Page 2**
  - Tick the box headed “exemption for widows or widowers [寡婦(寡夫)控除]” and 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 “⑭ to ⑮ items applicable to the person filing”.

### Exemption for working students

The exemption is applicable to working students except those whose total amount of income (合計所得金額) see page 27 in 2019 was over 650,000 yen or who had income other than that earned by his or her labor of over 100,000 yen.

#### Amount of exemption

The amount of the exemption is 270,000 yen.

#### How to complete the form

- **Page 1**
  - Write the amount of the exemption in the block “⑮ ～⑯”.
  - If you also apply the exemption for persons with disabilities, write the total amount.
- **Page 2**
  - Tick the box headed “exemption for working students [勤労学生控除]” in the section entitled “⑮ to ⑯ items applicable to the person filing,” and write the name of your school or college, etc.
7  Exemption for persons with disabilities

If you, your spouse living in the same household ([同一生計配偶者] see page 34), or your dependents (see page 35), are the disabled or those with special disabilities (who lives together) as of December 31 of the year concerned (in the case they are deceased during the year, as of the day of decease), certain exemption can be applied. Please note that the exemption for persons with disabilities also cover a spouse living in the same household who is not eligible for the exemption for spouse, or dependents under the age of 16 years who are not eligible for the exemption for dependents. If a spouse living in the same household who is eligible for exception for person with disabilities or dependent relatives are relatives residing overseas (see page 67), it is required to present or attach “Documents concerning relatives” and “Documents concerning remittances” (see page 67).

Those with disabilities are defined as those who have certificate of the physically disabled, the war invalids, or the mentally disabled, 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 first degree or second degree indicated in their certificate of the physically disabled, who have the first degree indicated in their certificate of the mentally disabled, who are judged as having a severe mental disability and are continuously bedridden and thus need complex nursing care.

Those with a special disabilities living together are defined as a spouse living in the same household or dependent relatives who are with a special disability consistently living in the same domicile with you or your spouse or relatives in the same household (those admitted to an elderly home are not considered as consistently living in the same domicile).

◇ Amount of exemption

<table>
<thead>
<tr>
<th>classification</th>
<th>Amount of exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>When you are with disabilities</td>
</tr>
<tr>
<td>Those with disabilities</td>
<td>270,000 yen</td>
</tr>
<tr>
<td>Those with special disabilities</td>
<td>400,000 yen</td>
</tr>
<tr>
<td>Those with a special disabilities living together</td>
<td></td>
</tr>
</tbody>
</table>

◇ How to complete the form

Page 1
- Write the amount of the exemption in the block ⑮～⑯.
- If you also apply the exemption for working students, write the total amount.

Page 2
- Write the name of the disabled person in "⑮ exemption for persons with disabilities."
- If you are claiming the exemption for a person with a special disability or a person with a special disability living together, please draw a circle around his/her name.
If you have a spouse living in the same household (see page 27), you may claim this exemption and a certain amount will be exempt according to your total amount of income ([合計所得金額] see page 27) and your spouse’s total amount of income.

* You may not claim both the exemption and the special exemption for spouses together.
* The special exemption for spouses may not be applied to each other between spouses.
* If your total amount of income for 2019 is over 10,000,000 yen, you may not claim the exemption and the special exemption for spouses.
* The exemption may not be applied by the family employees of those filing blue returns or white returns.

A spouse covered by the exemption is defined as the spouse who is among the spouse living in the same household [同一生計配偶者] when your total amount of income for 2019 is 10,000,000 yen or less. A spouse living in the same household [同一生計配偶者] is defined as the spouse living in the same household (see page 28) as you as of December 31 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 2019 is 380,000 yen or less. It does not include family employees of those filing blue returns or white returns.

### Amount of exemption

<table>
<thead>
<tr>
<th>Your total amount of income</th>
<th>Type of exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>9,000,000 yen or less</td>
<td></td>
</tr>
<tr>
<td>9,000,001 yen to 9,500,000 yen</td>
<td></td>
</tr>
<tr>
<td>9,500,001 yen to 10,000,000 yen</td>
<td></td>
</tr>
<tr>
<td>380,000 yen or less</td>
<td></td>
</tr>
<tr>
<td>380,001 yen to 850,000 yen</td>
<td></td>
</tr>
<tr>
<td>850,001 yen to 900,000 yen</td>
<td></td>
</tr>
<tr>
<td>900,001 yen to 950,000 yen</td>
<td></td>
</tr>
<tr>
<td>950,001 yen to 1,000,000 yen</td>
<td></td>
</tr>
<tr>
<td>1,000,001 yen to 1,050,000 yen</td>
<td></td>
</tr>
<tr>
<td>1,050,001 yen to 1,100,000 yen</td>
<td></td>
</tr>
<tr>
<td>1,100,001 yen to 1,150,000 yen</td>
<td></td>
</tr>
<tr>
<td>1,150,001 yen to 1,200,000 yen</td>
<td></td>
</tr>
<tr>
<td>1,200,001 yen to 1,230,000 yen</td>
<td></td>
</tr>
<tr>
<td>Over 1,230,000 yen</td>
<td></td>
</tr>
</tbody>
</table>

Note: Please note that if your spouse’s total income derives solely from part time earnings, his or her total amount of income would be the amount of employment income calculated based on the amount of earnings. (see page 21)

If your spouse’s total income derives solely from public pension, his or her total amount of income would be the miscellaneous income calculated based on the amount of earnings from public pension. (see page 22)

### How to complete the form

#### Page 1
- Write the amount of the exemption in the block ⑰~⑱.
- When you apply the exemption for spouses, do not fill in the block shown in "classification [区分]."
- When you apply the special exemption for spouses, write “1” in the block shown in "classification [区分]" and the total amount of your spouse’s income in the block ④.

#### Page 2
- Write your spouse’s name [配偶者の氏名], date of birth [生年月日] and the Individual Number (My-Number) [個人番号] in “⑰~⑳ (special) exemption for spouses,” and tick the box for the exemption for spouses [配偶者控除] or the special exemption for spouses [配偶者特別控除].
- If your spouse is a relative residing overseas (see page 67), place a circle around "residing overseas" [在国外居住]. In this case, it is required to present or attach "Documents concerning relatives “ and "Documents concerning remittances.” (See page 67)
A fixed exemption may be claimed if you have dependents covered by the exemption. “Dependents covered by the exemption” include dependents who were born before January 1, 2004 (i.e. the age of 16 years or older).

*1 “Dependents” include relatives other than spouses (relatives within the sixth degree of consanguinity and relatives by marriage within the third degree of affinity), juveniles for whom custody has been entrusted by the prefectural governor (foster children), and elderly persons for whom nursing care has been entrusted by the municipal mayor, who reside in the same household as you (see page 28) as of December 31 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 ([合計所得金額] see page 27) in 2019 is 380,000 yen or less.

The exemption cannot be applied by the family business employees of those filing blue returns or white returns.

*2 Persons who are regarded as dependents other than yours are not eligible for the exemption for dependents.

### Amount of exemption

<table>
<thead>
<tr>
<th>Definition</th>
<th>Exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>General dependents covered by the exemption</td>
<td>380,000 yen</td>
</tr>
<tr>
<td>Specific dependents covered by the exemption&lt;sup&gt;a&lt;/sup&gt;</td>
<td>630,000 yen</td>
</tr>
<tr>
<td>Elderly parents etc. living together&lt;sup&gt;b&lt;/sup&gt;</td>
<td>580,000 yen</td>
</tr>
<tr>
<td>Other elderly dependents covered by the exemption</td>
<td>480,000 yen</td>
</tr>
</tbody>
</table>

<sup>a</sup> “Specific dependents covered by the exemption” are dependents covered by the exemption born between January 2, 1997 and January 1, 2001 (19 years or older but younger than 23 years of age).

<sup>b</sup> “Elderly covered by the exemption dependents” are dependents covered by the exemption born on or before January 1, 1950 (one who is aged 70 or over).

<sup>c</sup> “Elderly parents etc. living together” are dependents covered by the exemption who are also the parent, grandparent or great grandparent of you or your spouse.

If the parent is in an elderly home, etc., he/she cannot be regarded as living in the same household as you.

### Basic exemption

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

### How to complete the form

#### Page 1
- Write the total amount of the exemption in the block ⑱.

#### Page 2
- Write the name of the dependents covered by the exemption [控除対象扶養親族の氏名], their relationship to you [親族], their date of birth [生年月日], the amount of the exemption [控除額], and the Individual Number (My-Number) [個人番号] in "⑰ exemption for dependents.” Also, write the total amount of the exemption in "⑰ total amount of exemption for dependents."[控除控除額の合計]

- If your dependent covered by the exemption is a relative residing overseas (see page 67), place a circle around “residing overseas” [在国外居住] In this case, it is required to present or attach “Documents concerning relatives” and "Documents concerning remittances." (See page 67)

#### Amount of exemption

The amount of the exemption is 380,000 yen.

#### How to complete the form

- Write the amount of the exemption, 380,000 yen, in the block ⑰.

#### Total from ⑰ to ⑲

- Total up the amounts of the blocks from ⑰ to ⑲ on the Page 1.
You are eligible for this deduction if you, your spouse or relatives living in the same household as you (see page 28) whose total income [(総所得金額等) see page 27] in 2019 is 380,000 yen or less, suffered losses or damage to property from disaster, theft or embezzlement during 2018, or you make unavoidable expenses related to disaster*1.

The deduction does not cover losses caused by damage to assets regarded as not normally required for daily living such as paintings, antiques, precious metals and second houses. These can be deducted from capital gains subject to the aggregate taxation (see page 23) in the year 2019 or 2020.

Those whose total income amount (総所得金額の合計額) *2 in 2019 is 10,000,000 yen or less and who sustained damage extending to half or more value of their residence and household effects may claim the deduction for casualty losses or, if it is more profitable, they may select the reduction or exemption under the “Act on Reduction or Release, Deferment of Collection and Other Measures Related to Tax Imposed on Disaster Victims.” (see page 46) *3

*1 Expenses related to disasters mean those incurred for the demolition or removal of property or household effects damaged in disasters etc. Expenses related to disasters include expenses for restoration to the original state, such as expenses to remove the earth and sand produced by a disaster only when such expenses are paid within one year (three years for a large-scale disaster, etc.) after the disaster ceased.

*2 The total income amount (総所得金額の合計額) is the amount of the total income (総所得金額等) less the amount of special exemption related to the income subject to the separate self-assessment taxation.

*3 Whether it is more profitable for you to apply for a deduction for casualty losses or the reductions or exemptions will depend on the amount of your income and loss.

You can calculate the deduction for casualty losses by following the instructions below.

### The columns for calculations

<table>
<thead>
<tr>
<th>Amount of loss (including expenses related to disaster)</th>
<th>yen</th>
<th>A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount reimbursed by insurance</td>
<td>yen</td>
<td>B</td>
</tr>
<tr>
<td>Remaining loss (A - B)</td>
<td>yen</td>
<td>C</td>
</tr>
<tr>
<td>Amount in block on Page 1 of your return</td>
<td>yen</td>
<td>D</td>
</tr>
<tr>
<td>+ the amount of retirement income (*1)</td>
<td>yen</td>
<td>E</td>
</tr>
<tr>
<td>+ the amount of timber income (*2)</td>
<td>yen</td>
<td>F</td>
</tr>
<tr>
<td>＄× 0.1</td>
<td>yen</td>
<td>G</td>
</tr>
<tr>
<td>＄ - ＄</td>
<td>yen</td>
<td>H</td>
</tr>
<tr>
<td>Expenses related to disaster included in ＄</td>
<td>yen</td>
<td>I</td>
</tr>
<tr>
<td>＄ - 50,000 yen</td>
<td>yen</td>
<td></td>
</tr>
<tr>
<td>Amount of deduction for casualty losses</td>
<td>yen</td>
<td>I</td>
</tr>
</tbody>
</table>

*1. It is required to add the amount of retirement income for calculation of deduction even if there is no need to file a final return.

*2. If you have the income subject to the separate self-assessment taxation (see page 10), add the total amount of those income before special exemption.

### How to complete the form

#### Page 1
- Post the “amount of the deduction for casualty losses” entered in the box I to the block ㉒.

#### Page 2
- Write the followings in the section entitled “㉒ deduction for casualty losses”;
  - cause of casualty (損害の原因), date of casualty (損害年月日), type of assets damaged (損害を受けた資産の種類など), amount of loss (損害金額) (box A), amount reimbursed by insurance (保険金などで補填される金額) (box B) and amount of expenses related to the disaster (差し引損失額のうち災害関連支出の金額) (box G).
13-1 Deduction for medical expenses

You are eligible for this deduction if the medical expenses paid in 2019 for you, your spouse or relatives living in the same household as you (see page 28) exceed a certain amount.

*This deduction for medical expenses or the special treatment of the deduction for medical expenses by the self-medication tax system (see page 39) is applicable either at the choice of you. Select one of them and perform calculations in the corresponding columns for calculations.

<table>
<thead>
<tr>
<th>Amount of medical expenses paid (Total)</th>
<th>yen</th>
<th>A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount reimbursed by insurance (*1)</td>
<td>yen</td>
<td>B</td>
</tr>
<tr>
<td>C</td>
<td>yen</td>
<td>C</td>
</tr>
<tr>
<td>Amount in block C on Page 1 of your return + the amount of retirement income (*2) + the amount of timber income (*3)</td>
<td>yen</td>
<td>D</td>
</tr>
<tr>
<td>D&lt; 0.05</td>
<td>yen</td>
<td>E</td>
</tr>
<tr>
<td>Amount in box E or 100,000 yen, whichever is less</td>
<td>yen</td>
<td>F</td>
</tr>
<tr>
<td>Amount of deduction for medical expenses (F - E)</td>
<td>yen</td>
<td>G</td>
</tr>
</tbody>
</table>

diamond How to complete the form

- **Page 1**
  - Post the “amount of deduction for medical expenses” entered in the box E to the block F.

- **Page 2**
  - Write the followings in the section entitled “page 2 deduction for medical expenses”; amount of medical expenses paid [支払医療費等] (box A) and amount reimbursed by insurance [保険金などで補填される額] (box B).

diamond The columns for calculations

*1. If the amount that will be reimbursed by insurance, etc. is not available by the time of filing a final return, enter the estimate of the insurance benefit, etc. When the insurance benefit, etc. are received later, correct the declared contents if the reimbursed amount is different from the originally entered amount (See page 59 “In case of mistakes on a tax return.”).

*2. It is required to add the amount of retirement income for calculation of deduction even if there is no need to file a final return.

*3. If you have the income subject to the separate self-assessment taxation (see page 10), add the total amount of those income before special exemption.
The following medical expenses are eligible:

1. Part of expenditures incurred by the following services, not exceeding an amount commonly required for such treatment:
   a. Medical examination or treatment by a doctor or dentist,
   b. Purchase of medicine necessary for treatment,
   c. Personal services to be housed in a hospital, clinic or midwife etc.
   d. Medical treatment by a masseur, acupuncturist, acupressure therapist, moxacauterist or judo-physiotherapist,
   e. Medical care by a public health nurse, registered nurse, licensed nurse, or a person hired for this purpose,
   f. Aid in childbirth by a midwife.
   g. Compensation for certain special health guidance provided by physicians, etc.
   h. Payments of cost of expectoration suction conducted by Certified Care Workers, etc.

Note: Costs of certain services delivered under the nursing care insurance system etc. qualify as deductions for medical expenses. With regard to certain facilities or residence services etc. delivered under the nursing care insurance system which qualify as deductions for medical expenses, access our website (www.nta.go.jp). Costs of certain services rendered under the system of the Services and Supports for Persons with Disabilities Act, such as home nursing and home visit for persons with severe disabilities, qualify for deductions for medical expenses, too.

2. Expenses listed below which are essential for medical examination etc.:
   a. 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,
   b. The purchase of artificial limbs, false teeth, crutches, or hearing aids
   c. Payments to a prefecture or municipality pursuant to the provisions of the Physically Handicapped Welfare Law etc.

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.
   * 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].”
2) Medical expenses are deductible as long as they were actually paid during the year 2019. Unpaid medical costs could be deductible for the year in which they are actually paid.

Please note that the following expenses are NOT deductible:
1) Expenses for cosmetic surgery or other beauty treatment,
2) Costs of buying items claiming to prevent diseases or promote good health, (expenses for vaccinations or health supplements to prevent disease are included.)
3) Reward to pay to having received an offer of the human labor from relatives,
4) Purchase expenses which are not directly required for treatment such as glasses for myopia and hypermetropia,
5) Expenses for taxies (excluding the case in which public transportation such as trains or buses cannot be used.):
You are eligible for this deduction if you make certain efforts as maintenance and promoting of health and prevention of diseases, and the expenses paid in 2019 to purchase certain medicines for you, your spouse or relatives living in the same household as you (see page 28) exceed 12,000 yen.

*The expenses required for maintenance and promoting of health and preventing disease (such as examination cost of medical check-up) are not subject to the deduction.

*This special treatment of the deduction for medical expenses by the self-medication tax system or the normal deduction for medical expenses (see page 37) is applicable either at the choice of you.

Select one of them and perform calculations in the corresponding columns for calculations.

**The columns for calculations**

<table>
<thead>
<tr>
<th>Amount of expenses paid to purchase certain medicines (*)</th>
<th>yen</th>
<th>A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount reimbursed by insurance</td>
<td>yen</td>
<td>B</td>
</tr>
<tr>
<td>( Total ) - (0)'when in deficit)'</td>
<td>yen</td>
<td>C</td>
</tr>
<tr>
<td>Amount of deduction for medical expenses</td>
<td>yen</td>
<td>D</td>
</tr>
</tbody>
</table>

If the amount that will be reimbursed by insurance, etc. is not available by the time of filing a final return, enter the estimate of the insurance benefit, etc. When the insurance benefit, etc. are received later, correct the declared contents if the reimbursed amount is different from the originally entered amount (See page 59 "In case of mistakes in a tax return.

[Example of receipt]
14 Deduction for donations

You are eligible for this deduction if you made donations to Japanese government, prefectures or municipalities (hometown tax *1), social welfare juridical person, certified NPOs *2 (excluding the ones related to admission to schools), expended to acquire stocks issued by special new small and medium enterprises, certain political donations, and to trust for certain specified charitable trusts.

*1 When filing a final return, you must include the amount of hometown tax payment in the deduction for donation, even if you have submitted an application for "Hometown Tax Payment One-Stop Special Procedure System." (see page 64)

*2 Certified NPOs, etc. indicate non-profit organizations certified by competent authorities (a prefectural governor or the head of a designated city) (including NPOs with special certification).

A list of certified NPOs, etc. is available on the website of the Cabinet Office (https://www.npo-homepage.go.jp).

*3 If you have made certain contributions to a political party or political organization, donation to a certified NPOs or public interest incorporated association, etc., you may choose from special credit for contributions to political parties (see page 44), special credit for donation to certified NPOs (see page 44), special credit for donation to public interest incorporated association, etc. (see page 44) respectively or deduction for donations, whichever is most beneficial.

For detail, see "Detailed statement and calculation form for special credit for political contributions," "Detailed statement and calculation form for special credit for donation to certified NPOs" or "Detailed statement and calculation form for special credit for donation to public interest incorporated association, etc."

◇ The columns for calculations

<table>
<thead>
<tr>
<th>Amount of donation *1 (Total) yen</th>
<th>Block ① on Page 1 of your return + the amount of retirement income *2 + the amount of forestry income *3 yen</th>
<th>B</th>
<th>B × 0.4 yen (&quot;0&quot; when in deficit)</th>
<th>C</th>
<th>A or C, whichever is smaller yen</th>
<th>D</th>
<th>Amount of deduction for donations (E - 2,000 yen) yen</th>
</tr>
</thead>
</table>

*1 You should not include the amount of special credit for contributions to political parties, donation to certified NPOs, and donation to public interest incorporated association etc. in box A.

*2 It is required to add the amount of retirement income for calculation of deduction even if there is no need to file a final return.

*3 If you have the income subject to the separate self-assessment taxation (see page 10), add the total amount of those income before special exemption.

◇ How to complete the form

Page 1

- Post the "amount of deduction for donations" entered in the box ③ to the block ②.

Page 2

- Write the address and name of the done [寄附先の所在地・名称] and the amount [寄附金] entered in box A in "③ deduction for donations";

- Fill out "items concerning inhabitant taxes and enterprise taxes" [○住民税・事業税に関する事項](see page 53).

* Tax credit for donations from individual inhabitant tax

When claiming a tax credit for donations from individual inhabitant tax, a taxpayer is required to fill in the "Tax credit for donations" column under the "inhabitant taxes and enterprises taxes" column. Please peruse the guide (see page 53) to fill in the column as the tax credit amount differs in each classification.

15 Grand total column (grand total of deduction from income)

◇ How to complete the form

Page 1

- Write the total amount you have entered in the columns ① through ② in the block ② on the Page 1.
2-6 **STEP 4** Calculating your tax

### 1 Taxable income

**How to calculate your taxable income**

<table>
<thead>
<tr>
<th>Total amount of income (Page 1)</th>
<th>yen</th>
<th>A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total amount of deduction from income (Page 1)</td>
<td>yen</td>
<td>B</td>
</tr>
<tr>
<td>Subtracted figure (A - B)</td>
<td>(Round down the fraction less than 1,000 yen)</td>
<td>.00 yen</td>
</tr>
</tbody>
</table>

※ If this figure is less than 1,000 yen, or in deficit, it will be 0 yen.

### 2 Amount of tax imposed on taxable income

**How to calculate your tax imposed on the taxable income**

<table>
<thead>
<tr>
<th>Amount C</th>
<th>Amount of tax imposed on the taxable income</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 yen</td>
<td>0 yen</td>
</tr>
<tr>
<td>1,000 yen to 1,949,000 yen</td>
<td>C×0.05 = 97,500 yen</td>
</tr>
<tr>
<td>1,950,000 yen to 3,299,000 yen</td>
<td>C×0.1= 97,500 yen</td>
</tr>
<tr>
<td>3,300,000 yen to 6,949,000 yen</td>
<td>C×0.2= 427,500 yen</td>
</tr>
<tr>
<td>6,950,000 yen to 8,999,000 yen</td>
<td>C×0.23= 636,000 yen</td>
</tr>
<tr>
<td>9,000,000 yen to 17,999,000 yen</td>
<td>C×0.33= 1,536,000 yen</td>
</tr>
<tr>
<td>18,000,000 yen to 39,999,000 yen</td>
<td>C×0.4= 2,796,000 yen</td>
</tr>
<tr>
<td>40,000,000 yen or more</td>
<td>C×0.45= 4,796,000 yen</td>
</tr>
</tbody>
</table>

**How to complete the form**

- Post the amount entered in the block C to the block D.

If you have opted for averaging taxation on fluctuating or temporary income, post the amount calculated on the “calculation form averaging taxation on fluctuating income or temporary income (変動所得・臨時所得の平均課税の計算書)” to the block D.

- If you have the income subject to the separate self-assessment taxation, post the amount entered in block E on Page 3 to the block D on the Page 1.

- Post the amount entered in the block C to the block D.

If you have the income subject to the separate self-assessment taxation, post the amount entered in block E on Page 3 to the block D on the Page 1.

- Those who have the income subject to the separate self-assessment taxation need to fill out Page 3 (separate taxation form) and do not need to write anything in the block D.
3 Credit for dividends

If you receive dividends paid from a corporation that has its head office in Japan, distribution of profit from specific stocks investment trusts (*1) (excluding such income accrued from investment in foreign stock price indices) or specific securities investment trusts(*2), the prescribed amounts may be exempted. *Please note that this credit is not applicable to dividends related to the income you choose to file by separate self-assessment taxation.(see page 56)

◇ How to calculate the credit

<table>
<thead>
<tr>
<th>Amount of the dividend income</th>
<th>A</th>
</tr>
</thead>
<tbody>
<tr>
<td>(block  ๓ on the Page 1)</td>
<td>yen</td>
</tr>
<tr>
<td>Amount of taxable income</td>
<td>B</td>
</tr>
<tr>
<td>(block  ๓ on the Page 1)</td>
<td>,000 yen</td>
</tr>
</tbody>
</table>

\[
C = 10,000,000 \text{ yen} \\
D = (0’ \text{ when in deficit}) \\
E = A - C \\
F = D \times 0.1 \\
G = (A - D) \times 0.05 \\
\]

Amount of credit for dividends  
(E + F) yen

◇ How to complete the form

Page 1

• Post the amount entered in the block ๓ to the block ๓.

Page 2

• Write the applicable provision in the block “the provisions of application of special exceptions ๑ 特例適用条文等”.

4 Block ๓

For those who conduct business and are eligible for the tax credit, etc., fill in the credit amount.

◇ How to complete the form

Page 1

• Write the “tax credit for investment 投資税額等” in the blank at left of block ๓, and write the figure “1” in the box marked “classification 区分”.

Page 2

• Write the applicable provision in the block “the provisions of application of special exceptions ๑ 特例適用条文等”.

*1. “Specific stocks investment trusts” are stocks investment trusts under which trusted assets are stocks only and listed on markets, such as certain exchanged traded funds (ETF), which track stock index.

*2. “Specific securities investment trusts” are defined as stocks investment trusts (excluding specific stock investment trusts) other than bond investment trusts, excluding specific foreign currency-denominated securities investment trusts. For more details, see “For those receiving 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”.

*3. The income of dividends which are not eligible for credit for dividends should not be included in this calculation. Please note that the amount of dividend income is before totaling with deficits of other incomes. (see page 25)
5 Special credit for loans, etc. related to a dwelling(specific additions or improvements etc.)

If you made use of housing loans, etc. to newly construct, purchase or make additions or improvements, etc. to a house, and were using it as a dwelling on or after January 1, 2007, the credit may be claimed when meeting certain requirements.

For more details, please see “For those who receive the special credit for loans etc. related to a dwelling [住宅借入金等特別控除を受けられる方へ(新築・購入用)]” or “For those who receive the special credit for loans, etc. related to a dwelling (for specific additions or improvements, etc.) [特定増改築等住宅借入金等特別控除を受けられる方へ(住宅の増改築用)]”

◇ How to complete the form

Page 1
- Post the amount indicated on the “detailed statement and calculation form for special credit for loans, etc. relating to a dwelling (specific additions or improvement, etc.)” to the block ◆. Round down the fractions less than 100 yen.
- When employment income earners write the amount already claimed for this credit in the year-end tax adjustment and the amount is recorded in the “Amount of special credit for loans, etc. related to a dwelling [住宅借入金等特別控除の額]” block on the withholding tax statement, post that amount to block ◆.
- *1 When employment income earners write the amount already claimed for this credit in the year-end tax adjustment and the amount is recorded in the “Amount of special credit for loans, etc. related to a dwelling [住宅借入金等特別控除の額]” block on the withholding tax statement, post that amount to block ◆.
- *2 In the block shown in the “classification[区分]”, only those who suffered damages from the Great East Japan Earthquake and are eligible for the special treatment of double deduction of special credit for loans relating to a dwelling regarding reacquisition of dwellings, etc. can fill out. For further details, please see “For those who receive the special credit for loans etc. related to a dwelling (new building, etc. of a certified long-life quality house);” and “For those who take special credit for housing loans, etc. in the case that the owned dwellings are suffered by the Great East Japan Earthquake and no longer suitable for residential use.”

Page 2
- Write the date you started to live in the dwelling, etc. in the block “the provisions of application of special exceptions [特例適用条文等]”.
- Enter one of the following in front of the date when you started living in the dwelling, as appropriate:
  ◆ if claiming the exception to the special credit for loans etc. related to a dwelling;
  ◆ if claiming the special credit for loans etc. related to a dwelling (new building, etc. of a certified long-life quality house);
  ◆ if claiming the special credit for loans etc. related to a dwelling for specified additions of improvements to make barrier free;
  ◆ if claiming the special credit for loans etc. related to a dwelling for specified additions of improvements to save energy;
  ◆ if claiming the special credit for loans, etc. related to a dwelling for specified additions of improvements to accommodate multi-family cohabitation, etc.

If the acquisition of the house, etc. or additions or improvements of the house fall into the special and specified acquisition (*1), write "Special/Specified." In the case of the acquisition of the house, etc. or additions or improvements of the house, etc. fall into the specified acquisition (*2), write "Specified" at the end of the date you started to live in the house.

Furthermore, if a person with salary received the special credit for loans, etc. (related to a dwelling for specified additions or improvements) at the year-end adjustment (in the case that there are descriptions, such as the amount of deduction in the withholding tax statement), write "Year-end adjustment" at the end of the entry.

*1. This applies to the case that the amount of the consumption tax, etc. that are included in the amount of consideration, etc. for the construction, acquisition or additions or improvements of the house is subject to a 10% tax rate (excluding the case to receive the special credit for loans, etc. relating to a dwelling (specified additions or improvement, etc.).

*2. This applied to the case that if the amount of the consumption tax, etc. that are included in the amount of consideration, etc. for the construction, acquisition or additions or improvements of the house is subject to - 8% in the case to apply for the special credit for loans, etc.
- 8% or 10% in the case to apply for the special credit for loans, etc. relating to a dwelling for specified additions or improvement, etc.

Note: The above “amount of the consumption tax, etc.” means the total of the consumption tax and the local consumption tax.
Special credit for contributions to political parties etc.

You may apply this credit if you paid contributions to Japanese political parties or organizations.
For more details, please see "For those who receive the special credit for contributions to political parties, etc. [政党等寄附金特別控除を受けられる方へ]".

Special credit for donation to certified NPOs etc.

If you made a donation to a certified NPO etc., a special exemption for donation to certified NPOs, etc. can be claimed when meeting certain requirements.
For further details, please refer to “For those who receive the special credit for donation to certified NPOs etc. [認定NPO等寄附金特別控除を受けられる方へ]”.

Special credit for donation to public interest incorporated association, etc.

If you made a donation to a public interest incorporated association, public interest incorporated foundation, incorporated educational institution, etc., social welfare juridical person, juridical person for offender’s rehabilitation or national and municipal university corporations up to certain amount, a special credit for donation to public interest incorporation association, etc. may be claimed when meeting certain requirements.
For more details, please see “For those who receive the special credit for donation to public interest incorporated association, etc. [公益社団法人等寄附金特別控除を受けられる方へ]”.

How to complete the form

Please see "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]", "Detailed statement and calculation form for special credit for donation to certified NPOs, etc. [認定NPO等寄附金特別控除額の計算明細書]" or “Detailed statement and calculation form for special credit for donation to public interest incorporated association etc. [公益社団法人等寄附金特別控除額の計算明細書].”

If you claimed the deduction for donations (see page 40) for each donations, you are not allowed to claim each special credit at the same time.
Which deduction is profitable for you depends on the amount of your income and donations or contributions, etc.
<table>
<thead>
<tr>
<th>7</th>
<th>Special credit for anti-earthquake improvement made to an existing house</th>
<th>Page 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>In the event that seismic retrofitting was executed on a building that you use as a dwelling, a credit may be claimed upon satisfying certain conditions. For more details, please see “For those who receive for the special credit for anti-earthquake improvement made to an existing house and the special tax credit for specified housing improvements.&quot;</td>
<td></td>
</tr>
</tbody>
</table>

◇ How to complete the form
Please see “Detailed statement and calculation form for the special credit for anti-earthquake improvement made to an existing house and the special tax credit for specified housing improvements."

<table>
<thead>
<tr>
<th>8</th>
<th>Special tax credit for specified housing improvements</th>
<th>Page 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>If you have carried out improvement work on your house to make it barrier-free, improve energy conservation or accommodate multi-family cohabitation, improve durable repair work, credit may be claimed provided that certain conditions are met. For more details, please see “For those who receive the special credit for anti-earthquake improvement made to an existing house and the special tax credit for specified housing improvements.&quot;</td>
<td></td>
</tr>
</tbody>
</table>

◇ How to complete the form
Please see “Detailed statement and calculation form for the special credit for anti-earthquake improvement made to an existing house and the special tax credit for specified housing improvements."

<table>
<thead>
<tr>
<th>9</th>
<th>Special tax credit for new building, etc. of a certified house</th>
<th>Page 1</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>If you built or purchased a newly built certified house and that house was used as a dwelling, a credit may be claimed provided that certain conditions are met. For more details, please see “For those who receive the special tax credit for new building, etc. of certified houses.&quot;</td>
<td></td>
</tr>
</tbody>
</table>

◇ How to complete the form
Please see “Detailed statement and calculation form for special tax credit for new building, etc. of a certified house."
10 Balance of the income tax amount

◊ How to complete the form

Page 1
- Write the amount entered in ⑩ minus the amounts entered in boxes ⑪, ⑫, ⑬, ⑭, ⑮, ⑯ and ⑰ in the block ⑱. When you are in deficit, write “0”.

11 Reduction or exemption of income tax due to disasters

This reduction or exemption can be applied by those whose total income amount (所得金額の合計額) see page 36) in 2019 is 10,000,000 yen or less and whose dwelling or household effects suffered damage due to disasters amounting to one half of their value. The amount of damage does not include amounts reimbursed by insurance policies, etc.

This credit is not applicable if you are claiming the deduction for casualty losses. (see page 36)

Whether it is more profitable for you to apply this reductions or exemptions or the deduction for casualty losses

◊ How to calculate the reduction etc.

The amount of the credit is calculated as follows:

<table>
<thead>
<tr>
<th>Total income amount</th>
<th>The amount of reduction or exemption</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 5,000,000 yen</td>
<td>Amount in box A [A] = [] yen</td>
</tr>
<tr>
<td>5,000,001 yen to 7,500,000 yen</td>
<td>A \times 0.5 = [] yen</td>
</tr>
<tr>
<td>7,500,001 yen to 10,000,000 yen</td>
<td>A \times 0.25 = [] yen</td>
</tr>
</tbody>
</table>

◊ How to complete the form

Page 1
- Post the “amount of reduction or exemption” entered in the block ⑳ to the block ㉑.

12 Rebalance of the income tax amount (Base income tax amount)

◊ How to complete the form

Page 1
- Write the amount entered in ㉒ minus the amount entered in the box ㉓ in the block ㉔.
13 Amount of the special income tax for reconstruction

Multiply the base income tax amount by the tax rate of 2.1%.

How to complete the form

Page 1

- Write the amount calculated by multiplying the amount in the block \( A \) by the tax rate of 2.1% in the block \( B \).

* If there is a fraction less than one yen, please round down the number.

14 Amount of the income tax and special income tax for reconstruction

Add up the amount of income tax and special income tax for reconstruction.

How to complete the form

Page 1

- Write the sum of the amount entered in the block \( A \) and the amount entered in the block \( B \) in the block \( C \).

Note: Please make sure that the column, “Special income tax for reconstruction,” is filled in.

15 Credit for foreign taxes

You may claim this credit if you have paid tax corresponding to income tax overseas in 2019. For further information, please see “For those who receive credit for foreign taxes.”

How to complete the form

Page 1

Please see “For those who receive credit for foreign taxes.”

16 Amount of taxes withheld

In cases when payers of salaries, pensions, etc. withhold amounts of the Japanese income tax etc. in advance, those tax amounts are deductible. But as for income subject to the separate taxation at source (see page 10), or as for dividends etc. (see “interest and dividend income taxation methods” on page 56), which you have opted not to report in your final return, you cannot deduct the withholding income tax etc. related to such income.

How to complete the form

Page 1

- Write the total amount of withholding income tax etc. in the block \( D \).

Page 2

- Write the type of income [所得の種目], the place where the income accrued or the name of your employer [所得の生ずる場所又は給与などの支払い者の氏名・名称], amount of earnings [収入金額] and withholding income tax etc. [所得税及び復興特別所得税の源泉徴収税額] on the “statement of income (withholding income tax and special income tax for reconstruction)”. If you have the same type of income from diverse sources and are attaching the “Statement of income [所得の内訳書]”, you must write the total amount of the withholding income tax etc. for each type of income, here: “statement of income (withholding income tax and special income tax for reconstruction)”. If you file a return using the Page 3 (separate taxation form) for income such as the retirement income, dividend income from listed stocks etc. you choose to apply the separate self-assessment taxation, or capital gains related to stocks and shares, include the withholding income tax etc. related to such income in the total amount of withholding income tax etc.
17 Amount of declared taxes

How to complete the form

- Calculate the amount in the block 42 minus the amount in the block 43 and in the block 44 and write as follows.
  - If the amount of your balance is in surplus, write the amount (rounding down the fractions less than 100 yen) in the block 45.
  - If the amount is in deficit, write the amount (not rounding down) with a triangle (△) or a minus (－) in the block 45.

18 Amount of the estimated taxes to pay

How to complete the form

- Write the amount of estimated income tax etc. prepayment (see page 59) in the block 46.
  - Regardless of whether they have actually paid or not, those who have been notified of the first installment and the second installment tax by their Tax Office must write the sum of the amounts for both installments.
  - Those who have been sent a return form in which your name and the address of the place for tax payment are printed by the Tax Office need not fill out this section because it is printed on the form.

Note: Please make sure that the column, “Amount of estimated income tax and special income tax for reconstruction prepayment,” is filled in.

19 Amount of taxes for the third installment

How to complete the form

- Subtract the amount in the block 47 from the amount in the block 48 and write as follows.
  - If the amount of your balance is in surplus, write the amount (rounding down the fractions less than 100 yen) in the block 49.
  - If the amount is in deficit, write the amount in the block 49.
  - For tax payment methods, please see page 4.
  - For the place to receive the tax refund, please see page 50.
2-7  STEP 5  Other items regarding the Page 1

◇ How to complete the form

(1) Total amount of spouse’s income
Write your spouse’s total amount of income (see page 27) for 2019 if you apply the special exemption for a spouse. (see page 34)

(2) Total amount of wages (deductions) for family employees
Post the amount of wages (deduction) for family employees from your “Financial statement for blue return [青色申告決算書]” or “Statement of earnings and expenses [収支内訳書]”.

(3) Special exemption for blue returns
Post the amount of the special exemption indicated in your “Financial statement for blue return [青色申告決算書]”, if you file a blue return.

(4) Total amount of taxes withheld from miscellaneous and occasional income etc.
Write the total amount of the withholding income tax etc. related to the miscellaneous income or the occasional income etc. among the amount you entered in the “amount of taxes withheld” (block ○44).
If you report the retirement income or capital gains related to stocks and shares, please include the withholding tax on such income as well.

(5) Amount of unpaid withholding income tax and special income tax for reconstruction
When the block ○45 on the Page 1 shows a deficit, in cases when amounts of income remain unpaid by the payers of salaries, etc., persons for whom withholding income tax etc. due on said unpaid income have not been paid by the payers are required to indicate the amounts of the unpaid withholding income tax etc. in question.
You can obtain a refund for the unpaid withholding income tax etc. after it is actually paid. Please complete the “Statement of payment of withholding income tax etc. [源泉徴収税額の納付届出書]”.

(6) Losses carried forward to deduct from the income of this year
In cases where a loss amount is brought forward from the previous year and subtracted from the total income for 2019, in the following year and beyond when there are no losses brought forward, write the amount of the brought forward loss that was subtracted.
However, because the amounts of carry-over loss subtracted from “capital gains etc. derived from transfer of stocks, etc.,” “dividend income from listed stock etc.” and “miscellaneous income etc. derived from futures trading” are written on the Page 3 (separate taxation form), these are not included here.
Please note that, if you use the Page 4 (case of loss form), you do not have to fill out this section.

(7) Amount eligible for average taxation, fluctuating income and extraordinary income
This section is for those who choose to use average taxation on fluctuating or temporary income.
Post the amount calculated in the “calculation form for averaging taxation of fluctuating income and temporary income [変動所得・臨時所得の平均課税の計算書]”.
For details, please see “Guide to fluctuating income and temporary income [変動所得・臨時所得の説明書].”
2-8 **STEP 5 Notification of postponement of tax payment**

Write if you wish to postpone the payment of income tax etc. for the third installment.

*If you pay the amount of one half or more of the amount determined by the final return by Monday, March 16, 2020 (in the case of the tax payment by transfer account, by transferring automatically on the certain date) you can postpone to pay the rest amount until Monday, June 1, 2020. During the postponement period, the interest tax is imposed at the lower rate of 7.3 % per year or the "Special Standard Rate".

**How to calculate postponed tax**

<table>
<thead>
<tr>
<th>Amount of third installment tax to be paid (Page 1 ⑧)</th>
<th>00 yen</th>
<th>A</th>
</tr>
</thead>
<tbody>
<tr>
<td>The amount to be postponed (not more than (A \times 0.5))</td>
<td>(0,000) yen</td>
<td>B</td>
</tr>
<tr>
<td>Amount of tax to be paid by due date of filing return ((A - B))</td>
<td>00 yen</td>
<td>C</td>
</tr>
</tbody>
</table>

**How to complete the form**

- Post the amount entered in the box C to the block ③ ("amount of tax to be paid by due date of filing return").
- Post the amount in box E to the block ⑤.

2-9 **STEP 5 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 Page 1 of your return, referring to the following example.

**Note:** 1. Refunds 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, refund 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.

**Note:** 2. If a tax agent is designated, it will be the account in the name of that tax agent.

**Note:** 3. Refunds may not be transferred to some banks only for the Internet. Please inquire your banks in advance about whether or not refunds may be transferred.

**Note:** 4. 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.**

  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 [口座番号],” fill in **account number only** from the left space.

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

  Fill out **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.
  * You need not enter a single-digit number between the symbol section and number section, even if any (referring to the "-2" or other suffix numbers displayed upon the reissue of passbooks, etc.).
Those who have filed final returns for income tax etc. are not required to submit returns for the inhabitant tax and the enterprise tax additionally because the data for said final returns for income tax etc. will be forwarded to local public entities. However, as for the following items, please fill out as appropriate in the "Items about inhabitant taxes and enterprise taxes [住民税・事業税に関する事項] " on the Page 2, since the treatment of those items is different between the inhabitant tax, the enterprise tax and income tax etc.

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 for income tax etc., and notify taxpayers directly. For persons with no obligation to file final returns for income tax etc., there is generally a requirement to file returns for the inhabitant tax with the local municipality and to file returns for the enterprise tax with the prefectural government.

1 Names and addresses of spouses and dependents covered by the exemptions and family employees not residing with the taxpayer

• Write the names and addresses of any spouse and dependents covered by the exemptions and family employees not residing with you, in the appropriate section on the Page 2.
• If a person with salary who received year-end adjustment omits filling in the blocks of "⑦～⑯ (Special) exemption for spouses" or "⑰Exemption for dependents" in Page 2, it is also required to enter the My Number (Individual Number) of the person living separately.

2 Family employees treated as spouses, etc. covered by the exemptions for income tax

• In the case that a report of full-time family employees' salaries is not submitted to the Tax Office for certain reasons, and if they are not declared as a family employee for the income tax etc. return, 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 for income tax purpose. The requirements for "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 the Page 2.

3 Inhabitant taxes

a) A spouse living in the same household [同生計配偶者]

If you have a spouse living in the same household (see page 34) other than a spouse covered by the exemptions (see page 34), write the spouse's name, Individual Number (My-Number) (if he/she has), date of birth, and address if he/she does not reside with you.

b) A dependent under the age of 16 years[16歳未満の扶養親族]

If you have a dependent under the age of 16 years who is not eligible for the exemption for a dependent (see page 35), please write the dependent's name, Individual Number (My-Number) (if he/she has), relationship with you, date of birth, and address if he/she does not reside with the taxpayer.

"In case a dependent under the age of 16 years does not possess an address within Japan, and you are subject to tax exemption threshold system for inhabitant tax, a set of "Documents Concerning Relatives" and "Documents Concerning Remittances" (see page 67) pertaining to the said relative must be submitted to the municipality where your address is located, by March 16, 2020 (Monday).

However, if these sets of documents were attached to a return for inhabitant tax, application for dependent of employment income earner or recipient of public pensions, etc. when these documents were submitted, there is no need to submit them again separately.
c) Special provisions for computing dividend income

“Small-lot dividends” etc., from unlisted stocks which you have chosen not to report in your tax return of income tax etc. (see page 56) are aggregated with other income and inhabitant tax is imposed on the aggregated income. Therefore, it is necessary to write them.

Following the formula below, write the amount entered in the box C in the appropriate columns on the Page 2.

\[
\begin{array}{|c|c|c|}
\hline
\text{Amount of dividend income} & \text{(block ⑤ on the Page 1)} & \text{yen} \\
\hline
\text{Small-lot dividends, etc., from unlisted stocks you opted not to report on your return.} & \text{yen} \\
\hline
\text{Special provisions for computing dividend income} & \text{yen} \\
\hline
\end{array}
\]

\* Write the amount of inhabitant tax that is specially collected (the amount of tax imposed on dividend income) in the block of Deduction of allocated dividend amount.


d) Special treatment for non-residents

As for those who have non-residents period during 2019, inhabitant tax is not charged on the domestic source income which accrued during that period. Write the amount of such domestic source income subject to the separate taxation at source in the appropriate section on the Page 2.

e) Deduction of allocated dividend amount

Regarding the amount of the so-called “specific dividend etc.” from which the prefectural inhabitant tax dividend rate (5% of the tax rate) is specially withheld during 2019 and the amount of the so-called “income received from transfer of specific stocks etc.” from which the prefectural inhabitant tax for income received from transfer of stocks, etc. (5% of the tax rate) is specially withheld, ① in the event that the amount of withholding income tax was not included in the final income tax return because of your choice, the amount for inhabitant tax will be considered as being part of special withholding, and ② in the event that the amount of withholding income tax was included in the final income tax return and a deduction or refund of the withholding income tax etc. is received, a deduction or refund for the amount specially withheld for inhabitants tax will also be receivable.

Thus, if you include the amount of such specific dividend etc. or income received from transfer of specific stocks etc.in your final income tax return, please write the amount of the prefectural inhabitant tax dividend rate and amount of deduction for income received from transfer of stocks, etc. in the respective column of "deduction of allocated dividend amount" and "amount of deduction for income received from transfer of stocks, etc." on the Page 2. Please note that if you omit the writing, there may be cases that you are not eligible to this deduction.

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

- When selecting a taxation method different from income tax etc. for income related to specific dividend etc. and specific income received from transfer of stocks etc., it is necessary to file a return for inhabitant tax to your municipal authorities before the notice for inhabitant tax is sent from your municipality to you.
f) Deduction for donations [寄附金控除]

Write the each amount of the donations regarding, ① donations to prefectures or municipalities (hometown tax), ② donations to the Japan Red Cross Society or local chapters of the community chest where you were a resident as of January 1, 2020, ③ donations specified in ordinance of the prefecture where you were a resident as of January 1, 2020, and ④ donations specified in ordinance of the municipality where you were a resident as of January 1, 2020.

* For a donation made as charity fund relating to the Great East Japan Earthquake to a fundraising organization or Kumamoto Earthquake Disaster Charity Fund, such as the Japanese Red Cross Society or Central Community Chest of Japan, which is finally distributed to the local governments which suffered disasters or charity fund distribution committee, please specify it in the "prefectures or municipalities (eligible to special deduction)."

For example, if you misplaced the amount of your donation made to the Japanese Red Cross Society as the support money for the Kumamoto Earthquake Disaster in the field of "Community chest or local chapter of Japan Red Cross Society in area of domicile, and prefectural/municipal portion (other than being eligible to special deduction)" instead of "Prefectural/municipal portion (eligible to special deduction)," the amount of tax credit for donation cannot be correctly calculated.

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

* Among donations made to NPO, etc., other than certified NPOs, etc., a certain donations specified by the ordinance of prefectural/city governments or local governments of the location of your address can be eligible for tax credit for individual inhabitants tax purposes, while not eligible for income tax deduction. In order to take such tax credit, separate filing should be made to local governments.

### (Example) In the case that donations were paid to entities (1) through (6)

1) •• Prefecture (hometown tax) 80,000 yen
2) ▲▲ City (hometown tax) 40,000 yen
3) Local chapter of Japan Red Cross Society in area of domicile 90,000 yen
4) Community chest in prefecture of domicile(social welfare corporation) 20,000 yen
5) Social welfare service corporation(specified by ordinance of the prefecture of domicile) 55,000 yen
6) Certified NPOs △△ (specified by ordinance by both the prefecture and municipality of domicile) 5,000 yen

A. In the "Prefectural/municipal portion (eligible to special deduction)" box, enter (1) and (2).
B. (1) + (2) = 120,000 yen
C. In the "Community chest or local chapter of Japan Red Cross Society in area of domicile and Prefectural/municipal portion (other than being eligible to special deduction)" box, enter (3) and (4).
D. (3) + (4) = 110,000 yen
E. In the "Prefecture" box under "Specified by ordinance," enter (5) and (6).
F. (5) + (6) = 60,000 yen
G. In the "Municipality" box under "Specified by ordinance," enter (6).
H. 5,000 yen

*Enter donations to municipalities that are not designated by the Minister of Internal Affairs and Communications concerning hometown tax after June 1, 2019 in [B] instead of [A].

### Tax credit for donations

| Prefectural/municipal portion (eligible to special deduction) | 120,000 yen |
| Community chest or local chapter of Japan Red Cross Society in area of domicile and prefectural/municipal portion (other than being eligible to special deduction) | 110,000 yen |
| Specified by ordinance | Prefecture 60,000 yen | Municipality 5,000 yen |

### g) Means of payment of inhabitant tax on income other than employment income and miscellaneous income from public pensions etc. [給与・公的年金等に係る所得以外の住民税の徴収方法の選択]

You may choose to use a method of payment for the inhabitant tax related to the income other than employment income or income from public pension or other sources (if the person is under 65 years of age as of April 1, 2020, other than employment income).

Those who choose deduction from a salary are requested to check the “Deduction from Salaries” [給与から差引き] box on the Page 2. Those preferring to not have the tax deducted from wages but rather to personally make the payment separately at an appropriate payment counter or other location are requested to check the “Self Payment” [自分で納付] box.

The inhabitant tax due on the employment income and income pertaining to public pensions etc. for persons aged 65 years or older as of April 1, 2020, will be deducted from the salaries and public pensions, etc., respectively. Please see “Notification from Local Governments” on page 65 of this guide about the special collection of individual inhabitant’s taxes of income from public pensions.
4  Enterprise tax

a) “Tax-exempt income, etc.”

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 Page 2, here: “tax-exempt income, etc.” [非課税所得など].

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

(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, moxacautery, 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(corrected eyesight) is 0.06 or less. In the case, please fill out “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 (see page 55)

b) Real estate income prior to application of the special treatment regarding aggregating profit and loss

If you incurred the amount of interest on liabilities to acquire land (see page 19), etc., write the amount of real estate income when such interest is included in necessary expenses (“the amount of real estate income prior to application of the special treatment regarding aggregation of profit and loss (see page 25) as it pertains to income taxes.”)

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

If you have applied this special exemption, you should write this amount on the Page 2, here: “special reduction for the blue returns subtracted from the 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 Page 2, 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 Page 2, 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 2019, circle the section on the Page 2 titled: “establishment or closure of business in the previous year [前年中開（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” including 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 drawing a circle on the Page 2, here: office(s), etc. in other prefecture(s) [他都道府県の事務所等].
Those with offices, etc. in other prefectures special exemption. Regarding enterprise tax, you can’t claim the special exemption for the blue returns. Please write the amount, prior to this office, etc. If you have a business with offices, etc. in more than one prefecture, you must indicate this by drawing a circle on (“prefectures” including Tokyo), the amount of income will be taxed proportionally according to the number of staffs in each Enterprise tax will be imposed according to the location of the business. If there are offices in several different prefectures “tax-exempt income, etc.” [income applicable to sections (i) and (ii) below should tick the relevant number and write the amount on the Page 2, here:

Write the amount of the loss on the Page 2, here: “losses from the sale of business assets etc. for enterprise tax purposes.

If you established or closed-down a business during 2019, circle the section on the Page 2 titled: “establishment or closure of business in the previous year” [of business in the previous year 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 when such interest is included in necessary expenses (“the amount of real estate income prior to application of the special treatment regarding aggregation of profit and loss (see page 25) as it pertains to income taxes.”)

If you incurred the amount of interest on liabilities to acquire land (see page 19), etc., write the amount of real estate income (real estate income) within one year of cessation of use for business upon which enterprise tax has been imposed, may be deducted.

If you have applied this special exemption, you should write this amount on the Page 2, here: “special reduction for the blue returns subtracted from the real estate income [income applicable to sections (i) and (ii) below should tick the relevant number and write the amount on the Page 2, here:

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.

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.

* 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 baths
- 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, moxacautery
- Judo-physiotherapy and other medical services
- Veterinarians
- Blacksmiths
- Attorneys
- Legal secretary
- Administrative secretaries
- Notary public
- 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 about enterprise tax, 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.
3 Information good to know about filing tax return & payment of tax

3-1 Taxation methods for the interest income and the dividend income

1. Selection of the Aggregate Taxation and the Separate Self-assessment Taxation

(1) **Interest income related to dividends etc. on listed stocks etc.**
   When filing, these are subject to the separate self-assessment taxation, and the aggregate taxation cannot be selected.

(2) **Dividend income related to dividends on listed stocks etc.** (Excluding those for major shareholders, etc. It applies for all below.)
   When filing, the separate self-assessment taxation may be selected instead of the aggregate taxation. However, if you choose to use the separate self-assessment taxation, you are not eligible to receive credit for dividends.

*1: In case of the separate self-assessment taxation, the applicable income tax rate is at 15% (inhabitant tax 5%). In addition, the special income tax for reconstruction (see page 47) is imposed in addition to income tax.

*2: When filing the dividend income related to dividends on listed stocks, etc., either the aggregate taxation or the separate self-assessment taxation must be selected for the entire dividend income being filed.

*3: If the dividend income is filed without selecting the separate self-assessment taxation, subsequent filing of this dividend income is not eligible for selection of the separate self-assessment taxation in the case of filing amended return or request a correction to the tax return. The same applies when the separate self-assessment taxation is selected.

2. System that Eliminates the Need to Declare Dividend and Interest Income

For the following interest and dividend incomes (1) through (7), a system is in force that eliminates the need to declare said income because the withholding tax may complete taxation for said income. When choosing to use the system, however, credit for dividends or the withholding income tax etc. may not be claimed.

(1) **Small-lot dividends etc.**
(2) Interest, dividends and similar income from stocks listed on the financial instruments exchange (excluding those for major shareholders, etc.)
(3) Distribution of profit from publicly offered stock securities investment trusts
(4) Dividends etc. from specified investment corporation investment units
(5) Distribution from specified trusts issuing beneficiary securities (restricted to those issued through public offering)
(6) Distribution of profits from corporate bond-like beneficiary rights of special purpose trust (restricted to those issued through public offering)
(7) Interest on specified bonds

*1: It is possible to choose the value of each dividend or interest, etc. to be received in single payments (excluding payments from withholding accounts.).

*2: Dividends etc. from specified investment corporation investment units are not eligible for the credit for dividends, even if they are declared.

*3: If a person did not select this system, and instead, filed a final return for these dividend and interest incomes, the person cannot switch to not reporting these dividend and interest incomes in the case of filing amended return or request a correction to the tax return. The same applies in a case which a person did select the system.

3. Dividends, etc. not eligible to credit for dividends

Dividends, etc. that are eligible to credit include dividends from surplus and profits, and distribution of surplus, money and revenues of securities investment trusts earnings, which come from a corporation that is headquartered in Japan, and are limited to dividend income that is subject to the aggregate taxation in filing a final return. Therefore, dividends, etc. received from foreign corporations are not eligible to credit for dividends.

In addition, the following dividends, etc. are not eligible to credit for dividends.

(1) In the case that the system for no requirement to file a tax return is selected.
(2) In the case that the separate self-assessment taxation is selected.
(3) Interest from foundations
(4) Dividends, etc. related to distribution of revenues of management investment trusts, such as private offerings and public corporation bonds
(5) Dividends, etc. related to distribution of revenues of management investment trusts, such as overseas private offerings and public corporation bonds
(6) Dividends, etc. related to distribution of revenues of specified stock investment trusts that trace overseas stock index
(7) Dividends, etc. related to distribution of revenues of securities investment trusts, such as securities in specified foreign currency
(8) Dividends, etc. that will be received from investment trusts by public offering by qualified institutional investors
(9) Dividends, etc. that will be received from specified trusts.
(10) Dividends, etc. that will be received from specified-purpose companies
(11) Dividends, etc. that will be received from investment corporations
1. Selection of the Aggregate Taxation and the Separate Self-assessment Taxation

In addition, the following dividends, etc. are not eligible to credit for dividends to dividend income that is subject to the aggregate taxation in filing a final return. Therefore, dividends, etc. received from foreign revenues of securities investment trusts earnings, which come from a corporation that is headquartered in Japan, and are limited Dividends, etc. that are eligible to credit include dividends from surplus and profits, and distribution of surplus, money and income because the withholding tax may complete taxation for said income. When choosing to use the system, however, credit

For the following interest and dividend incomes (1) through (7), a system is in force that eliminates the need to declare said income. The same applies in a case which a person did select the system.

(6) Distribution of profits from corporate bond-like beneficiary rights of special purpose trust (restricted to those issued through public offering)
(5) Distribution from specified trusts issuing beneficiary securities (restricted to those issued through public offering)
(4) Distribution of profit from publicly offered stock securities investment trusts
(3) Distribution of profit from publicly offered stock securities investment trusts that trace overseas stock index
(2) Interest, dividends and similar income from stocks listed on the financial instruments exchange (excluding those for major shareholders, etc.)
(1) Interest income related to dividends etc. on listed stocks etc.

Information good to know about filing tax return & payment of tax.

Note:

* Withholding Tax System

(1) Interest income and dividend income related to dividends etc. on listed stocks, etc. Income tax etc. (15.315%) and inhabitant tax (5%) of the amounts paid are withheld at the source.
(2) Dividend income from dividends for unlisted stocks and listed stocks (paid out to major shareholders) Only income tax etc. (20.42%) of the amount paid is withheld at the source.

* Specified Account for Withholding Tax

Dividends and other payments from listed stocks received in withholding accounts may be subject to aggregation of profits and losses with capital gains of listed stocks in the same account, while it is also possible to elect to use the system that eliminates the need to declare dividend income for each separate account.

In addition, it is also possible to declare either the capital gains in withholding accounts or the interest and dividend incomes in the same accounts. When declaring capital losses in withholding accounts, however, the amount of interest and dividend incomes contained in the same accounts must be declared at the same time.

For details, please see “The method (example) for reporting income from sale of stocks, etc.”の申告のしかた(記載例)".
3-2 How to calculate the retirement income

When filing the retirement income, it is calculated as follows.

- In case of general retirement allowances, etc. which are retirement allowances other than specified officer retirement allowances only
  \[ \text{Amount of earnings from general retirement allowances etc.} - \text{Deduction for retirement income} \times 0.5 \]

- In case of specified officer retirement allowances, etc., which are paid as retirement allowances corresponding to a service period of five years or less as officers) only
  \[ \text{Amount of earnings from specified officer retirement allowances etc.} - \text{Deduction for retirement income} \]

- In case of both general retirement allowances, etc. and specified officer retirement allowances, etc. \( (1) \times (2) \)

1. \[ \text{Amount of earnings from general retirement allowances etc.} - (\text{Deduction for retirement income} - \text{Deduction for specified officer retirement income}) \times 0.5 \]

2. \[ \text{Specified officer retirement allowances etc.} - \text{Deduction for specified officer retirement income} \]

When falling under the following (1) or (2), one of the following is applied regardless of the above.

(1) \[ A < B \]

(2) \[ C < D \]

*1 The deduction for retirement income is calculated as follows.
  i. For individuals whose employment period is 20 years or less;
     400,000 yen \times \text{number of years of employment} ("800,000 yen" if less than 800,000 yen)
  ii. For individuals whose employment period is more than 20 years:
     700,000 yen \times \text{number of years of employment} - 6,000,000 yen
  Individuals who have ceased working due to a disability may add 1,000,000 yen to the amounts as calculated above.
  Please note that the amount of deduction may be different in certain cases, such as you had another retirement income in the past years.

*2 The deduction for specified officer retirement income is calculated as follows.
  i. In the case that there is no overlap between the service period concerning specified officer retirement allowances and the service period concerning general retirement allowances, etc.
     400,000 yen \times \text{Service years of specified officers, etc.}
  ii. In the case that there is overlap between the service period concerning specified officer retirement allowances, etc. and the service period concerning general retirement allowances, etc.
     400,000 yen \times (\text{Service years of specified officers, etc.} - \text{Overlapped service years}) + 200,000 yen \times \text{Overlapped service years}

© For the amount of earnings from retirement income and the deduction for retirement income, please write them in the block "Matters relating to the retirement income" on the Page 3 of your return. If you received a specified officer retirement allowance, please write the amount of earnings and the deduction for the retirement income in brackets on the upper column.

3-3 In Case of Suffering from Disaster

If you are suffered from a disaster, there are procedures for filing a tax return and tax payment etc. as follows.

For details, access our website (www.nta.go.jp) or consult the nearest Tax Office.
- If you cannot file a return or pay tax by the due date, due to a reason such as a disaster, you can extend the due date within 2 months from the day on which the said reasons ceased to exist.
- In case of damage to houses or household goods etc. due to a disaster, you can claim the deduction for casualty loss under the provision of the Income Tax Law (see page 36) or the reduction or exemption under the provisions of the Law Relating to Exemptions, Deductions and Deferment of Tax Collection for Disaster Victims. (see page 46)
If a taxpayer fails to pay tax by the due date of tax payment (Monday, March 16, 2020), or if the tax payment by transfer account cannot be made due to insufficient balance of the account, the delinquent tax will be imposed. In such a case, the delinquent tax with the principal tax together at financial institutions or the Tax Office that has jurisdiction over your address.

<table>
<thead>
<tr>
<th>March 17 to May 16, 2020</th>
<th>“7.3 % per annum” or “Special Standard Rate + 1%,” whichever is lower.</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 17, 2020~</td>
<td>“14.6 % per annum” or “Special Standard Rate + 7.3%,” whichever is lower.</td>
</tr>
</tbody>
</table>

* Delinquent tax is calculated for the number of days starting from the day following the due date for tax payment to the day on which the whole amount of the principal tax is paid and at the following rate.

“Special Standard Rate” is the rate announced by the Minister of Finance by December 15 of the previous year as the annual average contractual interest rate on bank short-term loan of each month from October of the second preceding year to September of the previous year, plus 1% p.a.

**3-5 In Case of Mistakes on a Tax Return**

- In the event of mistakes in the amount of tax declared or other details of a return, the following methods should be followed.
- Before the statutory tax return due date for filing tax returns, correct mistakes, prepare a new final return and submit it by the due date.
- After the statutory tax return due date, correct the declared contents according to the following methods.

<table>
<thead>
<tr>
<th>When tax amount, etc. declared in return is less than what it should be</th>
<th>Method of Correction</th>
</tr>
</thead>
<tbody>
<tr>
<td>File “amended return” to correct amount.”(1)</td>
<td></td>
</tr>
<tr>
<td>Request a correction to the tax return in order to correct amounts .(2)</td>
<td></td>
</tr>
</tbody>
</table>

*1 If an incorrect return amount is not voluntarily corrected, a District Director of Tax Office will correct it.
*2 In principle, a request for correction is allowed within 5 years from the statutory tax return due date.

- If you have forgotten to file a return by the statutory tax return due date you are requested to file as soon as possible. Furthermore, in cases where there is no final income tax return filed although it is necessary to file, 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 or cases where returns are filed after the filing deadline, an additional tax may be levied, and concurrent payment of a delinquent tax will also be required for the period from the day following the legal filing deadline through the date of actual payment.

**3-6 Estimated income tax etc. prepayment and Application for reduction of estimated tax prepayment**

Income tax etc. are to finally calculate income and tax amount for one year and a final return is filed during the filing period of the following year and the tax in question is paid. Meanwhile, the Tax Office notifies the taxpayer of the amount of estimated income tax etc. prepayment in cases where the base amount for the estimated tax prepayment calculated based on the previous year’s final tax return is 150,000 yen 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 submit an application to have the amount of estimated tax prepayment reduced if their income tax etc. amounts of the following year are estimated to be less than the amount of the base amount for the estimated tax prepayment notified by the 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 dependents covered by the exemption.

**3-7 Obligation to file consumption tax return and necessary report**

1. For sole business proprietors whose taxable sales exceed 10,000,000 yen for 2019
   - If your taxable sales for 2019 exceed 10,000,000 yen, you will be categorized as a taxable person for the purpose of consumption tax in 2021. If you newly become a taxable person, please submit “Notification of Taxable Enterprise Status for Consumption Tax (for base period) [消費税課税事業者届出書(基準期間用)]” to the Tax Office with jurisdiction over the location of your address etc. without delay.
   - In general, the amount of consumption tax due is calculated by deducting the consumption tax imposed on taxable purchases from the consumption tax imposed on taxable sales. However, individuals whose taxable sales in the second preceding year before the taxable period amounts less than 50,000,000 yen can select the “simplified tax
system (簡易課税制度) by which the amount of tax in calculated based on the consumption tax imposed on taxable sales without calculating their actual consumption on taxable purchase. In case of selecting "simplified tax system (簡易課税制度), the amount of consumption tax due is calculated by to consider the amount calculated by multiplying the amount of consumption tax on taxable sales by certain "deemed purchase rates [みなし仕入率]" to be the amount of consumption tax imposed on taxable purchases.

- Sole business proprietors who will select filing returns using the simplified tax system from 2021 must submit "Report on the Selection of the Simplified Tax System for Consumption Tax (気易税簡易課税制度選択届出書)" to the Tax Office with jurisdiction over the location of your address by December 31, 2020.

*1 Even if the sole business proprietor’s taxable sales for 2017 (the base period for 2020) do not exceed 10,000,000 yen, but the taxable sales for the specified period (the period from January 1, 2019 through June 30, 2019) exceed 10,000,000 yen, the sole business proprietor will be categorized as a taxable person for the purpose of consumption tax in 2020.

*2 For sole business proprietors whose taxable sales exceed 10,000,000 yen for 2017

- **If you become a taxable person by this method, please file “Notification of Taxable Enterprise Status for Consumption Tax” (消費税課税事業者届出書 (特定期間用))" to the Tax Office with jurisdiction over the location of your address without delay.

**Taxable sales mean the sales from transactions subject to the imposition of consumption tax (including transactions conducted concomitantly with business activities, such as the sale of a building for business purposes). Sales from most of the transactions fall under taxable sales; however, income concerning transactions exempt from consumption tax is excluded, such as income from the sale of land and housing rent. Taxable sales also include manuscript fees, royalties, performance fees, lecturer’s fees, remuneration for lecturers, and income from a side job using the Internet.

*3 Please note that a taxpayer under the general taxation system (those not under the simplified taxation system) may not deduct consumption tax paid at the time of purchases and the payment of expenses without both a ledger and an invoice stating taxable purchases etc.

*4. If business operators who have difficulty in totaling up taxable purchases, etc. (including taxes) by separating them to each tax rate file “Notification of Taxable Enterprise Status for Consumption Tax by the last date of the taxation period, they will be allowed to use the simplified taxation system from the taxation period to which the date of filing the notification belongs, as a transitory measure. This treatment accompanies the introduction of an reduced tax rate system and is limited to any day that belongs to the taxation period from October 1, 2019 to September 30, 2020.

2. For sole business proprietors whose taxable sales exceed 10,000,000 yen for 2017

- **If your taxable sales for 2017 exceed 10,000,000 yen, you will be categorized as a taxable person for the purpose of consumption tax in 2019.**

In such a case, you are required to file your consumption tax return and make tax payment by Tuesday, March 31, 2020.

*1 Even if taxable sales are 10,000,000 yen or less for 2017, those whose taxable sales exceed 10,000,000 yen for the specified period (from January 1, 2019, through June 30, 2019) will be categorized as taxable person for the purpose of consumption tax in 2019.

Meanwhile, you can use the total amount of salaries etc. paid instead of taxable sales to determine if you are categorized as a taxable person or otherwise.

*2 Taxable sales mean the sales from transactions subject to the imposition of consumption tax (including transactions conducted concomitantly with business activities, such as the sale of a building for business purposes). Sales from most of the transactions fall under taxable sales; however, income concerning transactions exempt from consumption tax is excluded, such as income from the sale of land and housing rent. Taxable sales also include manuscript fees, royalties, performance fees, lecturer’s fees, remuneration for lecturers, and income from a side job using the Internet.

*3 Please note that a taxpayer under the general taxation system (those not under the simplified taxation system) may not deduct consumption tax paid at the time of purchases and the payment of expenses without both a ledger and an invoice stating taxable purchases etc.

A reduced tax rate system for consumption tax has been implemented on October 1, 2019

- When preparing a book in routine accounting activities, it is necessary to perform separate accounting according to the tax rate for each of sales or purchase transactions (reduced tax rate of 8% or standard tax rate of 10%).

- Table for calculating taxable transactions (Table A)

- Items subject to the reduced tax rate
  - Food and drink excluding alcoholic drink and dining out
  - Newspapers issued more than twice a week (those based on subscriptions)

For details, access our website (www.nta.go.jp).

© Report of Assets and Liabilities

- If anyone, required to file a final return (see page 11), has various incomes excluding the retirement income for that year that exceed 20 million yen and owns properties whose total value is 300 million yen or more, or owns assets whose total value is 100 million yen or more of assets subject to special cases for exit from Japan (*1), as of December 31 of that year; it has been decided that he/she needs to submit his/her "report of assets and liabilities" that state the type, quantity and value of assets, the amount of liabilities and other necessary information to the Tax Office that has jurisdiction over the place for income tax payment. (The due date for submitting "report of assets and liabilities", as of December 31, 2019 is Monday, March 16, 2020.)

* For details, please see "Notice on Report of Assets and Liabilities [財産債務調書制度に関するお知らせ]" on our website.

* Assets subject to special cases for exit from Japan are securities, etc. specified in Article 60-2, paragraph 1 of the Income Tax Act, unsettled margin transactions, etc. specified in paragraph 2 in the same article of the same law, and unsettled derivative transactions specified in paragraph 3 in the same article of the same law.

© Report of Foreign Assets

- If residents, except for those classified as “non-permanent residents,” have own assets in foreign countries that exceed 50 million yen, as of December 31 of that year, it has been decided that he/she need to submit his/her "report of foreign assets" that state the type, quantity, price, and other necessary information of the foreign assets to the Tax Office that has jurisdiction over the place for income tax payment or in the place for his/her domicile. (The due date for submitting "report of foreign assets", as of December 31, 2019 is Monday, March 16, 2020.)

* For details, please see "Notice on Report of Foreign Assets [国外財産調書制度に関するお知らせ]" on our website.

3-9 Special measures provided by international tax treaties etc.

(68 treaties with applicable to 78 countries and regions as of October 1, 2019)
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 etc. between these countries and Japan:

Iceland, Ireland, Azerbaijan, the United States of America, United Arab Emirates, Armenia, the United Kingdom, Israel, Italy, India, Indonesia, Ukraine, Uzbekistan, Egypt, Estonia, Australia, Austria, Oman, Netherlands, Guernsey, Kazakhstan, Qatar, Canada, Korea, Kyrgyz Republic, Kuwait, Croatia, Cayman Islands, Saudi Arabia, Zambia, Jersey, Georgia, Singapore, Switzerland, Sweden, Spain, Sri Lanka, Slovakia, Slovenia, Thailand, Taiwan, Tajikistan, Czech Republic, China, Chile, Denmark, Turkmenistan, Turkey, Germany, New Zealand, Norway, Hungary, Pakistan, Bahamas, Bermuda, Bangladesh, Fiji, Philippines, Finland, France, Brazil, Bulgaria, Brunei, Vietnam, Belarus, Belgium, Poland, Portugal, Hong Kong, Malaysia, South Africa, Mexico, Moldova, Latvia, Lithuania, Romania, Luxembourg and Russia.

Note: 1. The old treaty with the former Soviet Union will be applied to Azerbaijan, Armenia, Ukraine, Uzbekistan, Kyrgyz, Georgia, Tajikistan, Turkmenistan, Belarus and Moldova.
Note: 2. The old tax treaty with former Czechoslovakia will be applied to Czech Republic and Slovakia.
Note: 3. The tax treaty with China will not be applied to Macao.
Note: 4. The treaty with Fiji is the continuation of the 1963 treaty with the United Kingdom.
Note: 5. With respect to Taiwan, a framework equivalent to a tax convention is established in combination of (1) a private-sector tax arrangement between the Japan-Taiwan Exchange Association (Japan) and the Taiwan-Japan Relations Association (Taiwan) and (2) Japanese domestic legislation to implement the provisions of that private-sector tax arrangement in Japan.

*With regard to procedures for being granted an exception under a tax treaty, when articles of a tax treaty that are applied to a non-resident who is required to file a final tax return result in a reduction or exemption from income tax, where such a non-resident is granted application of benefits of a tax treaty with Limitation on Benefits Article (as of October 2019, tax treaties with the United States of America, the United Kingdom, France, Australia, Netherlands, Switzerland, New Zealand, Sweden, Germany, Latvia, Lithuania, Estonia, Russia, Austria, Iceland, Denmark, Belgium and Croatia), he/she must attach “Application form for income tax convention,” appended “Attachment form for limitation on benefits article,” and a certificate of residency from his/her country of residence to the final tax return.
3-10 Notice to those leaving Japan during 2020

In the case where you will leave Japan and lose your domicile and residence for tax purposes in Japan but are still subject to relevant tax procedures, you must appoint a tax agent who resides in Japan and submit a “Notification of Tax Agent for income tax” to the tax office which has jurisdiction over your place for tax payment. Your tax agent will deal with the tax procedures on behalf of you.

You can appoint a Japanese corporation or a person who resides in Japan as your tax agent.

A person departing from Japan in 2020 who is obliged to file a return (see page 11) concerning the income incurred before the date of departure must declare as indicated below.

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

1. In case where residents or non-residents who have income subject to the aggregate taxation (see page 9) and depart from Japan in 2020 after appointing a tax agent.

You must file a final return and pay tax via your tax agent during the filing period (February 16 through March 15, 2021) concerning your income incurred from January 1 to December 31, 2020.

2. In case where residents or non-residents who have income subject to the aggregate taxation (see page 9) and depart from Japan in 2020 without appointing a tax agent.

(1) Filing returns concerning the income incurred before the departure

◇ You must file a final return (a quasi-final return) and pay tax for 2020 before your departure concerning your income incurred before the date of your departure.

◇ In addition, if you depart from Japan from January 1 to March 15, you must file a final return and pay tax for the preceding year (2019) before your departure.

(2) Filing returns concerning the income incurred before the departure and the income incurred after the departure

◇ Even if you file a final return as indicated above 2(1), you must file a final return and pay tax during the filing period (February 16 through March 15, 2021) concerning the sum of your income incurred from January 1, 2020 to the date of your departure and your income incurred from the following day of your departure to December 31, 2020.

◇ In this case, the amount of tax to be paid is the amount indicated in the final return less the amount indicated in the quasi-final return according to the above 2(1). If the amount is less than the amount indicated in the quasi-final return according to the above 2(1), the difference amount is to be refund.

3. In case where Non-residents (excluding those who conduct business etc. through a fixed location etc. in Japan) who have income from employment or personal services performed in Japan which is not subject to withholding tax.

You must file a quasi-final return and pay your tax before your departure.

Note:1. “Departure” means to cease having domicile or residence in Japan without appointing a tax agent. Please be aware that it also means followings for non-residents who have no residence in Japan:

(1) When non-residents who have a permanent establishment in Japan cease to have a permanent establishment home in Japan.

(2) When non-residents who have no permanent establishment in Japan cease a business whose main content is the provision of personal services.

Note:2. After 2017, the principles in the taxation for non-residents are revised by the revision of principles in international taxation to “attributable income principle”. For details, please see the “Outline of the revised income tax laws for 2015 [平成 27 年分 所得税の改正のあらまし] in our website (www.nta.go.jp).
If you appoint a tax agent to file tax returns and administer other tax affairs because you do not or will not have an address in Japan, please prepare “Notification of Tax Agent for income tax and consumption tax” and submit it to the Tax Office that has jurisdiction over your place for tax payment at the time you appoint a tax agent or prior to the date of departure from Japan.
3-12 Notification

Documents attached to forms
Regarding final tax returns and amended tax returns that will be filed on and after April 1, 2019, the withholding tax statement and other documents in the following do not need to be presented or attached. However, it is required to describe contents of the withholding tax statement and others in the forms, etc. When preparing a tax return, etc. at a tax office, the withholding tax statement and others are necessary, and please make sure to bring them.

(Documents not necessary to be attached.
- Withholding tax statements of salary, retirement income, public pensions, etc.
- Payment notice for distribution of revenues of open-type securities investment trusts.
- Payment notice concerning amounts considered to be dividends, etc.
- Payment notice for dividends on listed stocks, etc.
- Special account annual transaction report
- Annual transaction report on accounts of minors
- Payment notice of redemption money of specified discount bonds
- Documents that describe the amount of inheritance tax and details of each asset with taxable price related thereto when applying for "Special case for taxation of transfer income related to inheritance"

Expansion of special credit for loans, etc. related to a dwelling
Regarding special credit for loans, etc. related to a dwelling, revisions have been made to the effect that if acquisition, etc. of a house or additions or improvements of a house falls into special and specified acquisition (*), and if the house starts to be used as a dwelling on and after October 1, 2019, and certain conditions are met, the deduction period is extended from 10 years to 13 years.
For details, please access "Those applying for special credit for loans, etc. related to a dwelling (new construction, purchase, etc.) or "Those applying for (specified additions or improvements) special credit for loans, etc. related to a dwelling (additions or improvements of a house, etc.).
(*) "Special and specified acquisition" is acquisition of a house or additions or improvements of a house in the case that the amount of consumption tax, etc. that are included in the consideration, etc. of construction, acquisition of or additions or improvements of the house is subject to a 10% tax rate.

(Special) exemption for spouses has been revised since the filing for 2018
① Exemption for spouses can be applied according to the total income of a person filing a tax return in addition to the total income of the spouse. Please note that if the total income of a person filing a tax return exceeds 10 million yen, the person is not eligible to exemption for spouses.
② The amount of special exemption for spouses has been revised, and the total income of the relevant spouse has become between over 380,000 yen and less than 1230,000 yen. (Before the revision: Between over 380,000 yen and less than 760,000 yen).

Attached documents for tax deductions for medical expenses
When applying for a deduction for medical expenses starting from the final return for 2017, you are required to attach the "Detailed statement of medical expense deduction" (or the "Detailed statement of self-medication taxation system" for the application of the self-medication taxation system). Receipts of medical expenses are not required to be attached or presented.
However, receipts should be kept at home as a Tax Office may request the presentation or submission of receipts (excluding those relating to a notice of medical expenses) for confirming information stated on the detailed statement in a five-year period from the due date of final returns.
* Receipts can alternatively be attached or presented until the final returns for 2019.

Please make sure to declare hometown tax (deduction for donations).
Even though a taxpayer has submitted an application for the "hometown tax payment one-stop special procedure system," the taxpayer is required to include all hometown tax paid in the calculation of the deduction for donations and to report this when hometown tax is paid to more than five municipalities or when an income tax return is filed due to, for example, a deduction for medical expenses.
* Hometown tax payment one-stop special procedure system
If hometown tax is paid to not more than five municipalities, and an application is submitted for the special procedure system to each municipality receiving hometown tax, a taxpayer is eligible for a deduction for donations from inhabitant tax for the hometown tax without filing a final return.
A reduced tax rate system for consumption tax will be implemented beginning October 1, 2019
A reduced tax rate system for consumption tax will be implemented simultaneously with the consumption tax rate hike to be scheduled on October 1, 2019.

ший税品目
(1) 标准税率 10%（消费税7.8%，地方消费税2.2%）
(2) 减税税率 8%（消费税6.24%，地方消费税1.76%）

物品subject to the reduced tax
(1) 食品和饮料（不包括酒精饮料和外出就餐）
(2) 报纸发行频率超过两周的（基于订阅的）

Consumption tax rate
For details, access our website (www.nta.go.jp).

3-13 Notification from Local Governments

For further details, please contact your local government office.

Regarding the necessity of individual inhabitant tax return filing accompanying non-requirement of tax return filing applicable to pension recipients.

Pension recipients who are not required to file tax returns of income tax etc. (see page 22) are still required to file individual inhabitants tax returns if the below conditions are met:

1. Those who only have miscellaneous income relating to public pensions etc. and will take various deductions other than deductions indicated on “withholding tax statement for public pension payments etc.” (deduction for social insurance, exemption for spouse, exemption for dependents, basic exemption, etc.); or
2. Those who have any income other than the miscellaneous income from your public pensions.

Special collection (deduction) of individual inhabitant tax on income from public pensions etc.

In principle, for those who are already subject to special collection for fiscal year 2019 will continue to pay taxes under the special collection framework. For those reaching the age 65 at the dates of birth from April 3, 2019 through April 2, 2020 will be newly subject to the special collection framework from fiscal year 2020.

Dividend income concerning listed stocks etc.

Regarding dividend income concerning listed stocks, when a taxation method selected for individual inhabitant tax is different from the taxation method for income tax etc. (including cases where dividend income concerning listed stocks is not declared for individual inhabitant tax purposes), an individual inhabitant tax return needs be filed.

Special tax credit system for loans, etc. related to a dwelling in individual inhabitant tax

If the full amount of special credit for loans, etc. related to a dwelling (see page 43), cannot be deducted from income tax the remaining amount may be deducted from individual inhabitant tax for the following year (for fiscal year 2020).

To claim the treatment of this system, please be careful that it is needed to submit a final return for receiving special credit for loans, etc. related to a dwelling to the Tax Office in the district where you stayed or resided by Monday, March 16, 2020 in principle. Those who applied this system through the year-end adjustment are not required to submit such a final return.
### 4 Documents to be attached or presented

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

If you attach documents, please attach these documents to a "mount for attachments" etc.

Note: Regarding final tax returns and amended tax returns that will be filed on and after April 1, 2019, the withholding tax statement and other documents do not need to be presented or attached (for details, please see page 64). However, it is required to describe contents of the withholding tax statement and others in the forms. When preparing a tax return, etc. at a tax office, the withholding tax statement and others are necessary and please make sure to bring them.

The individual number (My-Number) of the person filing the return indicated on the return will be verified at the Tax Office, so the following identification document must be presented or a copy attached.

<table>
<thead>
<tr>
<th>Identification documents</th>
<th>The way to attach or present</th>
</tr>
</thead>
</table>
| Those who have the Individual number card | The individual number card ("My-Number card")
* When attaching a copy of the individual number card, a copy of both the front and backside of the card is required. |

For those who do NOT have the Individual number card:

1. **Documents to verify the Individual Number**
   - (Documents which verifies the individual number of the person filing)
   - One of the following documents
     - Notification card of the individual number
     - Either a copy of the resident register or certification of information recorded on resident register (limited to those with individual numbers)

2. **Documents to verify identification**
   - (Documents which verifies that the individual number on the return is that of the person filing)
   - One of the following documents
     - Driver's license
     - Insurance certificate of the National Health Insurance Program
     - Passport
     - Physical disability certificate
     - Resident card

* Verification of Identification of spouse or dependent, or family business employee, is not required.

If you submit the return form under a blue return, in certain cases, attachment or presentation of a copy of ① Documents to verify the individual number can be omitted. However, it is necessary to present the ① Documents to verify the individual number or attach a copy for those who submit a return for refunds (excluding the tax return due to the estimated tax prepayment) and the quasi final return filed by heir. For details, access our website.
Depending on the content of the return, the following documents are needed to be attached or presented.

<table>
<thead>
<tr>
<th>Items</th>
<th>Documents to be attached or presented</th>
<th>the way to attach or present</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business (sales, etc.)</td>
<td>Blue return filer: &quot;Financial statement&quot; with a breakdown of amount of aggregate earnings and necessary expenditure.</td>
<td>Attach or Present</td>
</tr>
<tr>
<td>Business (agriculture)</td>
<td>White return filer: &quot;Statement of profit and loss&quot; with a breakdown of amount of aggregate earnings and necessary expenditure.</td>
<td>Attach or Present</td>
</tr>
<tr>
<td>Real estate</td>
<td>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 &quot;social insurance premiums (national pension insurance premiums) deduction certificate.&quot;</td>
<td>Attach or Present</td>
</tr>
<tr>
<td>Deduction for small business mutual aid premiums</td>
<td>Certification of payment of premium</td>
<td>Attach to the return forms.</td>
</tr>
<tr>
<td>Deduction for life insurance premiums</td>
<td>Certification of payment (excluding those relating to the old life insurance premium and 9,000 yen or less per contract).</td>
<td>Attach to the mount for attachments or present on submission of the return.</td>
</tr>
<tr>
<td>Deduction for earthquake insurance premiums</td>
<td>Certification of payment</td>
<td>Attach to the return forms.</td>
</tr>
<tr>
<td>Exemption for working students</td>
<td>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.</td>
<td>Attach to the return forms.</td>
</tr>
</tbody>
</table>
| Exemption for persons with disabilities (Special Exemption for working students) | In the case of "relatives residing overseas": "Documents Concerning Relatives" and "Documents Concerning Remittances."

- Receipts for the amount of unavoidable expenses related to disaster etc. | Attach to the return forms. |
| Deduction for medical expenses | "Statement of deduction for medical expenses (medical expenses relevant to the self-medication taxation system)" | Attach to the return forms. |
| Special case for Deduction for medical expenses by the self-medication taxation system | Notice of medical expenses (notice of medical payment) (original) Limited to cases where a notice of medical expenses is attached, and a detailed statement is not completed. | Attach to the return forms. |
| Special credit for donations to political parties | Various certificates (e.g., a certificate of using diapers for children under 3 years old) | Attach to the return forms. |
| Special credit for contributions to political parties | 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

- The documents which clarify that you performed certain exercise for the fiscal year to apply for deduction | Attach or Present |
| Special credit for donations to public interest incorporated association, etc. | Deduction of social insurance premiums | Submit with the return forms. |
| Special credit for specified housing improvements | "For those who receive the special credit for loans, etc. related to a dwelling (住宅借入金等特別控除を受けられる方へ)" and "For those who receive the special credit for loans, etc. related to a dwelling (for specific additions or improvements, etc. (特定増改築等)住宅借入金等特別控除を受けられる方へ)" | Attach to the return forms. |
| Special credit for donations to public interest incorporated association, etc. | "Statement of medical expenses by the self-medication taxation system (新型セレフギェネレーショントクチャトキクチュ)" | Attach to the return forms. |
| Special credit for anti-earthquake improvement made to an existing house | The documents which clarify that you performed certain exercise for the fiscal year to apply for deduction | Attach to the return forms. |
| Special tax credit for anti-earthquake improvement made to an existing house | "For those who receive the special tax credit for anti-earthquake improvement made to an existing house (住宅耐震改修特別控除を受けられる方へ)" | Attach to the return forms. |
| Special tax credit for specified housing improvements | "For those who receive the special tax credit for specified housing improvements (住宅増改修特別控除を受けられる方へ)" | Attach to the return forms. |
| Special tax credit for new building, etc. of a certified house | "For those who receive the special tax credit for new building, etc. of a certified house (新築・購入用)" | Attach to the return forms. |
| Credit for foreign taxes | "Statement of foreign tax credit (外国税額控除に関する申告書)" | Attach to the return forms. |
| Residents with a period in which they were non-permanent residents in 2019 | *Confirmation of the Type of Resident Status etc. (居住形態等に関する確認書)" | Submit with the return forms. |
If you have used appendix or calculation form mentioned in this guide, you are requested to submit with your return such appendix or calculation form in addition to the documents above.

A final return, appendix, statement, etc. are available for download from the NTA website. These are also available at Tax Offices.

*1. If such documents are submitted or presented to payers who are obliged to withhold income tax for withholding at the source of salaries (public pensions) or the year-end adjustment, it is not necessary to attach such documents to the final tax return forms or to present them.

*2. Exemption for dependents, etc. for relatives residing overseas

For final tax returns filed for 2016 and subsequent years, those who wish to apply for an exemption for dependents (see page 35), a (special) exemption for spouses (see page 34), or an exemption for persons with disabilities (see page 33) with regard to relatives that reside outside of Japan (referred to as "relatives residing overseas"), must now attach a set of "Documents Concerning Relatives" and "Documents Concerning Remittances" to the final tax return forms, or present the documents when filing the final tax return forms.

Furthermore, in case the set of "Documents Concerning Relatives" or "Documents Concerning Remittances" is prepared in a foreign language, a Japanese translation must be attached.

Also, in certain cases, for dependents aged below 16 that do not possess an address in Japan, a set of "Documents Concerning Relatives" and "Documents Concerning Remittances" must now be submitted to the local municipal office where the address is located. (see page 51)

*1: "Documents Concerning Relatives" see any of the documents listed in (1) and (2) below that proves that the relatives residing overseas concerned are your relatives.

(1) A copy of the supplementary family register or any other document issued by the Japanese government or a local government as well as a copy of the relatives residing overseas’ passport.

(2) A document issued by a foreign government or a foreign local government (limited to the documents showing the name, date of birth and address or domicile of the relatives residing overseas).

*2: "Documents Concerning Remittances" see the following documents which prove payments you made to relatives residing overseas in the year for their living or education expenses.

(1) Document issued by a financial institution that prove payments you made to relatives residing overseas through exchange transactions of the financial institution or a copy of such documents.

(2) Document issued by a credit card company that prove that relatives residing overseas have used a card issued by the credit card company for purchasing products, etc. and thereby have received from you the amount equivalent to the amount spent with the credit card or a copy of such document.

In cases where such documents are submitted or presented to payers who are obliged to withhold income tax for withholding at the source of salaries (public pensions) or the year-end adjustment, it is not necessary to attach such documents to the final tax return forms or to present them.

*3. You can attach or present the receipts, such as medical expenses, instead of attaching their detailed documents, for filing tax returns for 2017 to 2019, as a transitory measure.

*4. In cases when the Documents for Deductions/Tax Credits for Donations are unavailable by the filing deadline for the final return, in place of such documents, a copy of receipts for such contributions should be attached when filing the return. Subsequent to that, the actual documents should be promptly submitted to the Tax Office when they become available at a later date.
5 Application (notification of change) for tax payment by transfer account

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Write your name and stamp your seal.

納付書送付依頼書
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納付書送付依頼書
Write your name and stamp your seal.
This form is used when paying taxes.

This payment slip consists of three carbon copies. Therefore, please use a ballpoint 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.

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

Please write “01.”

Please write “320.”

Please make sure that the name of the competent Tax Office is indicated.

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 ballpoint 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.
### 6 Return form for draft

#### 6-1 Form B (Page 1)

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<th>収入金額等</th>
<th>事 営 業 等</th>
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<td>雑</td>
<td>公的年金等</td>
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# 税務実務 winterspeakeastward

**税務実務 winterspeakeastward**

- **6 Return form for draft**
- **6-1 Form B (Page 1)**

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6-2 Form B (Page 2)

### 所得から差し引かれる金額に関する事項

<table>
<thead>
<tr>
<th>社会保険の種類</th>
<th>支払保険料</th>
<th>拠金の種類</th>
<th>支払拠金</th>
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<td>新生児保険料の計</td>
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<td>新生児控除制の計</td>
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<td>介護保険料の計</td>
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### 所得の内訳（所得及び復興特別所得等の源泉徴収税額）

<table>
<thead>
<tr>
<th>所得の種類</th>
<th>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</th>
<th>収入金額</th>
<th>源泉徴収税額</th>
<th>円</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

### 特例適用条文等

<table>
<thead>
<tr>
<th>除外控除の種目・所得の生ずる場所又は給与などの支払者の氏名・名称</th>
<th>収入金額</th>
<th>源泉徴収税額</th>
<th>円</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

### 事業専従者に関する事項

<table>
<thead>
<tr>
<th>事業専従者の氏名</th>
<th>個人番号</th>
<th>稅</th>
<th>生年月日</th>
<th>従事月数・職種・仕事の内容</th>
<th>税務署の名称・住所</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

### 住民税・事業税に関する事項

<table>
<thead>
<tr>
<th>氏名</th>
<th>個人番号</th>
<th>税</th>
<th>生年月日</th>
<th>付加の場合の使用</th>
<th>付加の場合の使用</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<table>
<thead>
<tr>
<th>事業税所得等</th>
<th>倉庫</th>
<th>賃借金</th>
<th>依頼通達の特例適用前の不動産</th>
<th>前年度中の</th>
<th>付加の場合の使用</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>不動産所得から差し引かれた金額</th>
<th>青色申告特別控除額</th>
<th>所得税控除対象の特例適用前の不動産</th>
<th>事業用資産の譲渡損失等</th>
<th>他府県住民の事務所等</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

### 適用条文

- 事業専従者の氏名・住所
- 張持の控除対象配偶者・控除対象扶養親族
- 所得の種類 収入金額 必要経費等差引金額種目・所得の生ずる場所又は給与などの支払者の氏名・名称
- 事業用資産の譲渡損失など