

2014 INCOME TAX AND SPECIAL INCOME TAX FOR RECONSTRUCTION GUIDE

FOR ALIENS

Filing your final tax return of income tax and special income tax for reconstruction

The period for receiving assistance for completing the final tax return of 2014 income tax and special income tax for reconstruction and filing the tax return :

From Monday, February 16, through Monday, March 16, 2015.

The due date for payment of 2014 income tax and special income tax for reconstruction is Monday, March 16, 2015.

- You will be required to file tax returns and make tax payments for special income tax for reconstruction from 2013 through 2037 annually together with income tax of respective years.
- The filing period for final tax return of 2014 income tax and special income tax for reconstruction is from Monday, February 16, through Monday, March 16, 2015. When you can receive tax refund, you can file your final return **before Sunday, February 15, 2015.**
- **Please note that, as a rule, assistance for completing tax returns is not available at Tax Offices on days they are closed (Saturdays, Sundays, and national holidays) , and that tax returns are not accepted on these days.**

However, some Tax Offices will offer assistance for completing tax returns and accept tax returns on Sunday, February 22, and Sunday, March 1. For details, please access the National Tax Agency website (www.nta.go.jp) or contact your nearest Tax Office.

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

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

If you need the copy of the final tax return with the date of reception, please enclose a duplicate copy (except a duplicate copy, forms written in ballpoint pen or other means) and a return-envelope (filled out with your address and attached with the necessary postage stamps).

2) Submit the return to the reception desk of the Tax Office in the district where you stayed or resided, etc. (returns may also be submitted in after-hours mailbox at the Tax Office).

3) File by e-Tax.

* Tax returns may not be sent as parcels, because tax returns are “correspondence.” When being sent to Tax Offices, returns must be forwarded as “postal item” (First-Class Mail) or as “item of correspondence.”

For further details, please access the following website of the Ministry of Internal Affairs and Communications: (www.soumu.go.jp)

If final tax returns are sent to Tax Offices by mail or correspondence delivery, please note that the date shown as the date of postage (post mark) will be treated as the date of filing. As such, please ensure that you post your final tax return as early as possible to ensure that the date of postage (post mark) falls within the due date of the filing of final tax returns.

- This guide provides general information about Japanese income tax return.
- For further information, please contact your nearest Tax Office.

_____ Tax Office Your taxes help sustain our community _____

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

1-1 Self-Assessment System

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

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

1-2 Final Return

As for the income tax and special income tax for reconstruction, taxpayers shall calculate the income amount, income tax and special income tax for reconstruction by themselves with respect to the whole income earned from January 1 through December 31 of the relevant year in accordance with their own residential status (refer to page 3), file a return to the District Director of Tax Office during the period from February 16 through March 15 of the following year, and adjust any excess or shortage in tax payment withheld at the source or prepaid on the basis of estimated tax.

This procedure is called the filing of the final return.

The period for receiving assistance for completing the final tax return of 2014 income tax and special income tax for reconstruction and filing the tax return :

From Monday, February 16, through Monday, March 16, 2015.

1-3 Please File Returns Correctly

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

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

Delinquent tax is calculated at the following rate.

March 17 to May 16, 2015	“7.3 % per annum” or “Special Standard Rate + 1%,” whichever is lower.
May 17, 2015～	“14.6 % per annum” or “Special Standard Rate + 7.3%,” whichever is lower.

Delinquent tax must be paid together with the principal tax.

- *1 “Special Standard Rate” is 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.
- *2 For details on how the delinquent tax is calculated, please contact your nearest tax office.

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

- a) 7.3 % per annum.
- b) Special Standard Rate.

Interest tax must be paid together with the principal tax.

③ **Additional tax** consist of the following items:

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

Provided that the increased tax amount exceeds either the tax amount filed within the due date or ¥500,000, whichever is larger, the tax amount will be equivalent to 15% of the tax amount of the portion of such excess.

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

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

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

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

c) **Heavy additional tax** is imposed instead of additional tax for understatement or additional tax for failure to file when a taxpayer disguises or hides facts. It will be equivalent to 35% of the increased tax amount in the case of understatement or 40% of the amount of tax paid or to be paid in the case of failure to file.

1-4 Withholding Tax System

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

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

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

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

If there is any shortage in payment, such shortage will be withheld from the last salaries and wages and if there is any overpayment, such overpayment will be adjusted by appropriating it to the tax amount to be withheld from the last salaries and wages or refunding it to each employee.

The foregoing procedures are called the year-end adjustment, through which most employment income earners are not required to file the final return.

If the amount of salaries and wages of the employment income earners exceeds ¥20,000,000, the year-end adjustment is not made. Accordingly they have to file the final return.

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

With respect to employment income earned by a non-resident which is categorized as domestic source income, the income tax and special income tax for reconstruction at a fixed rate of 20.42% is withheld at source when the payment is made.

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

1-5 Taxpayers

Any individual is subject to tax liability of income tax and special income tax for reconstruction in accordance with the following categories.

1. Residents

Any individual who has a domicile or owns a residence continuously for one year or more is classified as a resident. Residents, except for those classified as “non-permanent residents” have an obligation to pay the income tax and special income tax for reconstruction for whole domestic source income and foreign source income.

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

2. Non-residents

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

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

In the case that a non-permanent resident receives the amount remitted from abroad to Japan yearly, it is deemed to be the remittance relating to foreign source income paid outside Japan, which the non-permanent resident earned in the year, within a scope of the remitted amount.

However, if the non-permanent resident has the amount paid outside Japan relating to domestic source income in the year, the payments made from abroad to Japan are first deemed to be remittance relating to domestic source income, and then if there is still the amount exceeding the domestic source income paid outside Japan, the portion is deemed to be the remittance related to foreign source income within a scope of the exceeding amount.

Note. If a person who owns a residence in this country 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.

[Source of income subject to taxation]

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

*Scope of inward foreign remittance among foreign source income (payments made outside Japan) “Inward foreign remittance” means, among payments made from abroad to Japan, the amount “exceeding Japanese source income paid outside Japan”

【An example of non-permanent resident who has two kinds of income, Japanese source income paid outside Japan and foreign source income paid outside Japan】

Income from Sources in Japan (750)		Income from Sources in Abroad (250)	
A Paid in Japan	B Paid in Abroad	C Paid in Japan	D Paid in Abroad
500	250	150	100

For example, in the case that a non-permanent resident individual remits 260 to Japan, among the payment of 350 (B+D) made outside Japan, 250 (B) portion is first deemed to be the remittance for Japanese source income paid outside Japan, and then the remaining 10 is deemed to be the remittance for foreign source income paid outside Japan, which will be taxed accordingly.

(Reference1) Classification of taxpayers

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

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

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

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

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

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

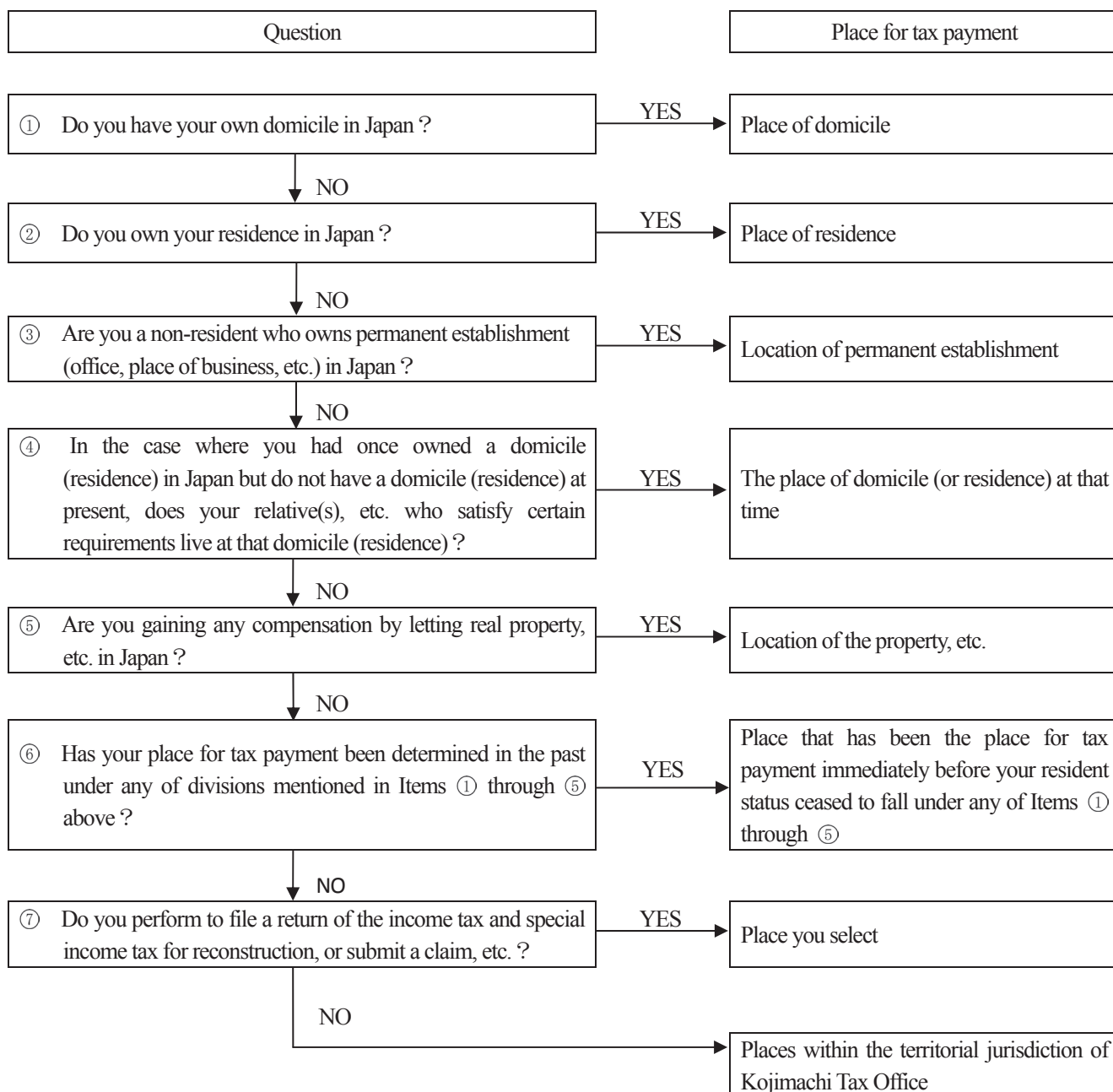
(Reference2) Judgment (presumption) of the presence of a domicile

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

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

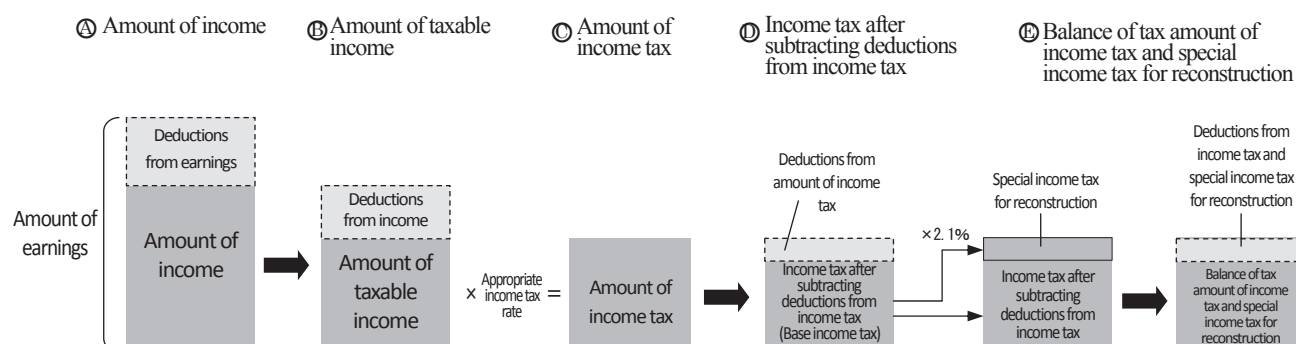
1-6 Place For Tax Payment

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



1-7 Structure of Income Tax and Special Income Tax For Reconstruction

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



- ㉠ The “amount of income” is calculated by subtracting “deductions from earnings” from the “amount of earnings.”
- ㉡ The “amount of taxable income” is calculated by subtracting “deductions from income” from the “amount of income.”
- ㉢ The “amount of income tax” is calculated by multiplying the amount of taxable income by “appropriate income tax rate.”
- ㉣ The “income tax after subtracting deductions from income tax” is calculated by subtracting “Deductions from amount of income tax” from the “amount of income tax.”
- ㉤
- “Base income tax” is “income tax after subtracting deductions from income tax” and “special income tax for reconstruction” is calculated by multiplying this “base income tax” by 2.1%.
 - The “balance of tax amount of income tax and special income tax for reconstruction” is calculated by subtracting “deductions from income tax and special income tax for reconstruction” from the total amount of the “income tax after subtracting deductions from income tax” and the “special income tax for reconstruction.”

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

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

2. **“Deductions from earnings”** includes the following:

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

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

4. **“Appropriate income tax rate”** is divided into 6 levels depending on amount of taxable income, from 5% through to 40%.

5. **“Deductions from amount of income tax”** (refer to page 8 and 46)

6. **“Deductions from amount of income tax and special income tax and special income tax for reconstruction”** (refer to page 8)

1-8 Types of Income & Taxation Methods

Type	Overview		Taxation methods
Business income (Sales, etc., Agriculture)	Income derived from independent enterprises of commerce, industry, fisheries, agriculture, independent personal services, etc.		Aggregate Taxation
	Income relating to sale of shares or futures contract, conducted in a business scale		Separate Taxation
Real estate income	Income derived from the leasing of land, buildings, sailing vessels, aircraft, etc.		Aggregate Taxation
Interest income	Income derived from interests on bonds and debentures, and savings, etc.		Withholding Tax at Source
	Income derived overseas from interest and other earnings paid on savings, etc.		Aggregate Taxation
Dividend income ※	Income derived from dividends from surplus of corporations, or from distribution of profit, etc. from publicly-subscribed investment trusts (excluding income for which you choose to use separate taxation)		Aggregate Taxation
	Income such as proceeds from securities investment trusts sold by public offering (income from listed stocks and), for which you choose to use separate taxation.		Separate Taxation
	Income derived from divisions of earnings etc. from corporate bond-like privilege of special purpose trust		Withholding Tax at Source
Employment income	Income derived from salaries, wages, bonuses, allowances, etc.		Aggregate Taxation
Miscellaneous income	Public pensions	Income derived from National Pension, Employee Pension, mutual aid pensions for public servants, and other public pensions, etc.	Aggregate Taxation
	Others	Other income including fees for manuscripts, lectures, annuities from life insurance policies, etc. which do not fall into other types of income.	Separate Taxation
		Income relating to sale of shares or futures contract, conducted as income activities (excluding those conducted in a business scale)	Withholding Tax at Source
		Income derived from profits obtained on redemptions of certain discount bonds, etc.	Withholding Tax at Source
Capital gains	Income derived from sales of golf club memberships, gold bullion, machinery, etc.		Aggregate Taxation
	Income derived from the sale of land, buildings, land-leasing rights, stocks and shares, etc. *In the case of the sale of stocks and shares, etc, income as business income or miscellaneous income is excluded		Separate Taxation
Occasional income	Income derived from lump-sum payments from life insurance policies, prize money, lottery winnings, etc.		Aggregate Taxation
	Income derived from certain lump-sum payments from endowment life insurance policies or lump-sum payments from casualty insurance policies where the term of insurance or mutual relief is 5 years or less.		Withholding Tax at Source
Timber income	Income derived from the sale of harvested forestry resources (timber), which have been owned for a period exceeding five years and other activities.		Separate Taxation
Retirement income	Income derived from retirement income, lump-sum pensions, one-time payments of aged pensions, etc. as defined by the Defined Benefits Corporate Pension Law and the Defined-Contribution Pension Law		Separate Taxation

※ There is a system in place that removes the obligation to declare dividend income (refer to page 32)

Note : 1. Aggregate Taxation:

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

2. Separate Taxation :

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

3. Withholding Tax at Source:

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

Income mentioned in the "Overview" column of the above table and income derived from gold investment (savings) accounts are also liable to withholding tax at source.

1-9 Deductions from income (tax allowances)

Type	Applicable Cases
Deduction for casualty losses	In the case of damage to property or household effects caused by theft, disaster or embezzlement
Deduction for medical expenses	When your annual medical expenses exceed a certain amount
Deduction for social insurance premiums	If you have paid social insurance premiums, such as premiums for National Health Insurance, National Pension Insurance, social medical insurance for the old-aged, and Nursing-care Insurance
Deduction for small business mutual aid premiums	In the case that there are payments of premiums paid into mutual aid societies for small businesses based on the Small Enterprise Mutual Relief Projects Act, corporate pension premiums and personal pension premiums under the Defined Contribution Pension Act, premiums paid into mutual aid societies for people with disabilities
Deduction for life insurance premiums	In the case that there are payments relating to new (former) life insurance, medical care insurance, new (former) personal pension insurance
Deduction for earthquake insurance premiums	If you have paid premiums on earthquake insurance policies or (former) long-term casualty insurance policies
Deduction for donations	If you have made donations to national government in Japan, hometown tax (donations to prefectures or municipalities), or certain specified political donations
Exemption for widows or widowers	If you are a widow or widower
Exemption for working students	If you are a working student
Exemption for the disabled	If you, your spouse qualified for an exemption or dependents have a disability
Exemption for spouses	If your spouse qualifies for an exemption
Special exemption for spouses	If your total annual income is not more than 10 million yen and your spouse's income exceeds 380,000 yen but is less than 760,000 yen.
Exemption for dependents	If you have any dependents who qualify for an exemption
Basic exemption	The basic exemption is 380,000 yen

1-10 Deductions from tax (main tax credits, etc.)

Type	Applicable Cases
Credit for dividends	When earning dividend income (excluding that for which separate taxation is elected).
Special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.)	If you have constructed, purchased or rebuilt a house used as a dwelling or carried out specific additions or improvements, etc. (barrier-free improvements or improvements of home for better energy saving performance) with a housing loan
Special credit for contributions to political parties	When you have made certain specified contributions to a political party or political organization
Special credit for donation to certified NPOs, etc.	If you have made a donation to a certified NPO, etc.
Special credit for donation to public interest incorporated association, etc.	If you made any donation to a specific public interest incorporated association, public interest incorporated foundation, incorporated educational institution, etc., social welfare juridical person, or juridical person for offenders' rehabilitation
Special credit for anti-earthquake improvement made to an existing house	In the case of having executed anti-earthquake improvement work to your house
Special tax credit for specified housing improvements	If you have carried out improvement work on your house to make it barrier-free or improve energy conservation
Special tax credit for new building, etc. of a certified house	If you have built a certified house, or purchased the one.

1-11 Deductions from amount of income tax and special income tax for reconstruction

Type	Applicable Cases
Credit for foreign tax	If you have paid foreign income tax during 2014
Deduction for withholding income tax and special income tax for reconstruction	Amount of income tax and special income tax for reconstruction which has been withheld from salary or pensions, etc. when received

1-12 Who Must File A Final Return

Please confirm the following provisions according to your resident status for 2014, because you are required to file a final return if any of the provisions applies to your situation.

Resident	<p align="center">1. An Employment Income Earner</p> <p>You are required to file a final return if;</p> <p>(1) Your total amount of earnings from employment income in 2014 exceeded ¥20,000,000.</p> <p>(2) You received salaries, etc. from one source only, and your total amount of various types of income (excluding employment and retirement income) exceeded ¥200,000.</p> <p>(3) You received employment income from two or more sources, and the total amount of earnings from employment, etc. not subject to the year-end adjustment or withholding tax and various types of income (excluding employment income and retirement income) exceeded ¥200,000.</p> <p>However, you need not file a final return if your total amount of earnings from employment, etc. subject to withholding tax did not exceed [¥1,500,000 plus the total amount of (a) the deduction for social insurance premiums, (b) the deduction for small business mutual aid premiums, (c) the deduction for life insurance premiums, (d) the deduction for earthquake insurance premiums, (e) the exemption for the disabled, (f) the exemption for widows or widowers, (g) the exemption for working students, (h) the exemption and special exemption for spouses, and (h) the exemption for dependents;] and your total amount of various types of income (excluding employment and retirement income) subject to withholding tax was ¥200,000 or less.</p> <p>(4) Persons employed at foreign diplomatic establishments, their household employees, and others for whom income taxes and special income taxes for reconstruction are not withheld at the source upon the payment of salaries</p> <p>(5) You received salaries, etc. abroad.</p> <p>(6) You are a director of a family company or a relative of the director thereof, and received, besides remuneration, either “(a) interest on loans, rent for a store, office, factory, or other real property, or (b) charges for the use of machines and tools” from the company concerned.</p> <p>(7) The withholding of income tax and special income tax for reconstruction of your employment income in 2014 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.”</p> <p>Even when any of the above conditions applies to you, you are not required to file a final return if the tax calculated after subtracting all your deductions, including the basic exemption from your total income, is less than the sum of your credit for dividends and special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.), received in your year-end adjustment.</p>
	<p align="center">2. Persons Earning Only Miscellaneous Income from a Public Pension or Other Source</p> <p>Persons for whom a balance remains after subtracting income deductions from miscellaneous income from public pensions are required to file final tax returns.</p> <p>Note: You are not required to file a final tax return of income tax and special income tax for reconstruction if your amount of earnings from public pensions is ¥4,000,000 or less (=> page 29) .</p>
	<p align="center">3. Persons with retirement income</p> <p>Persons receiving retirement benefits or other payments from a foreign company from which taxes are not withheld are required to file final tax returns.</p> <p>Note: For retirement income, taxation is generally completed solely through withholding at the source by the payer upon the payment of retirement benefits, and no tax return is required to be filed.</p>
	<p align="center">4. Those who Earn Income other than Employment Income</p> <p>You are required to file a final return if :</p> <p>The amount of tax calculated based on the amount of your total income less the total amount of the basic exemption and other deductions is greater than the total sum of your tax credit for dividends.</p>
	<p>You are required to file a final return if:</p> <p>You have income subject to non-resident’s aggregate taxation.</p> <p>Even when the above condition applies to you, you are not required to file a final return if the tax calculated after subtracting the basic exemption, the deduction for casualty losses and the deduction for donations from your total income, is less than your tax credit for dividends.</p>

(Reference1) Income subject to non-resident's aggregate taxation

Below is the list of domestic source income of non-residents that is subject to aggregate taxation non-residents.

- (1) A non-resident who has a permanent establishment for business, such as a branch, office, or factory in Japan: All income from domestic source. (According to provisions in tax treaties, the scope of aggregate taxation may be limited to the income attributable to branches, etc.)
- (2) A non-resident who undertakes construction projects in Japan for more than one year (this period varies according to provisions of tax treaties), or a non-resident who has specific business agents, etc. in Japan:
 - a. Income defined in subsections **1. to 5.** of the section "DOMESTIC SOURCE INCOME."
 - b. Income defined in subsections **6. to 14.** of the section "DOMESTIC SOURCE INCOME" which is attributable to business activities conducted in Japan in conjunction with construction, installation, or assembly projects or business activities conducted through specific agents.
- (3) A non-resident other than those classified in either (1) or (2) above:
 - a. Among the income defined in subsection **1. and 3.** of the section "DOMESTIC SOURCE INCOME,"
 - ① Income derived from the utilization or possession of assets located in Japan;
 - ② Income derived from the sale of real estates, rights established on real estates, mining rights, or stone-quarrying rights located in Japan;
 - ③ Income derived from the cutting or sale of forestry in Japan;
 - ④ Income derived from the sale of stocks, etc. of a domestic corporation to the corporation by taking advantage of the position of being its leading shareholder after buying in bulk the stocks, etc. of that corporation;
 - ⑤ Income derived from the sale of rights to use golf club facilities in Japan, and the sale of stocks resembling such rights;
 - ⑥ Income derived from the sale of assets located in Japan during your stay in Japan;
 - ⑦ Income listed in Note 1 on the next page.
 - b. Income categories listed in subsection **4. or 5.** of the section "DOMESTIC SOURCE INCOME."

(Reference2) DOMESTIC SOURCE INCOME

The following income is treated as domestic source income.

1. ㉠ Income from business conducted in Japan, ㉡ income from the utilization, possession, or disposal of assets located in Japan and ㉢ the income listed in Note 1 (excluding income which falls under **2. to 14.** below). (refer to Note 1)
2. Distributions derived from the profits of a business operating in Japan which is based on partnership contract and received in accordance with the provisions therein. (refer to Note 2)
3. Income from sale or disposal of land, rights established on land, buildings, facilities attached to buildings, and structures in Japan. (refer to Note 3)
4. Income received as compensation for provision of personal services provided in Japan listed below;
 - (1) Performing entertainment or professional sports.
 - (2) Services provided by lawyers, accountants, architects, or other professionals.
 - (3) Services provided by persons possessing scientific, technical, or managerial expertise or skill. (Income from those services incidental to the main business activities of the enterprise concerned should be included in income from business conducted in Japan mentioned in paragraph 1 above. Such incidental services include selling machinery or equipment, supervising construction, installation, or assembly projects.)
5. Rent or other compensation for the use or lease of real estate (including rights therein or established thereon) located in Japan, and rental of a ship or aircraft in which the lessee is a Japanese resident or a domestic corporation.
6. Interest on national and local government bonds and debenture that domestic corporations issue; the interest of debenture attributable to business in Japan which is issued by foreign corporations; interest on savings deposited to entities located in Japan; and distribution of income from jointly managed trusts, bond investment trusts, publicly offered bond investment trust which is entrusted with entities located in Japan.
7. Dividends on surplus, dividends of profits, distribution of surpluses, interest from funds from domestic corporations as well as distribution of profits from investment trusts (excluding those coming under **6.**) and special purpose trusts.
8. Interest on loans, provided the borrower uses the proceeds to conduct business in Japan. (refer to Note 4)
9. Royalties for the use of, or the right to use, industrial property rights (including know-how), copyrights (including right of publication and neighboring right, etc.); rental charges on equipment and proceeds from the sale of industrial property rights or copyrights, when such properties are used in conducting business in Japan.

10. Salaries, wages, or other remuneration received for employment and other personal services performed in Japan (refer to Note 5 below) ; pensions ; severance allowances derived from personal services provided during the resident taxpayer period. (refer to Note 6)
11. Monetary award for the advertisement of a business conducted in Japan.
12. Pensions from life insurance contracts, casualty insurance contracts or similar contracts concluded through an entity located in Japan. (Government pensions are included in 10. above.)
13. Monies for payment, interest, profits, or profit margins received by domestic business offices or other entities in Japan in connection with installment savings accounts, mutual installments, mortgage securities, gold investment accounts, foreign currency investment accounts, single-premium endowment insurance, and other similar financial products.
14. Distributions of profits based on silent partnership and other analogous contractual arrangements for contributing capital to a business operating in Japan.

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

- (1) Insurance benefits, compensations for damages received in conjunction with business conducted in Japan or assets located in Japan.
 - (2) Donations of assets situated in Japan (excluding those from individuals).
 - (3) Income from the discovery of buried property or the recovery of lost articles in Japan.
 - (4) Awards received as a prize of a prize contest held in Japan.
 - (5) Occasional income derived from activities conducted in Japan.
 - (6) Economic benefits received in conjunction with business conducted in Japan or from assets located in Japan.
- 2: The following are examples of contracts falling under the classification “contract of partnership.”
- (1) A contract of partnership as stipulated in Section 667, Article 1 of the Civil Code;
 - (2) A venture capital investment limited partnership agreement as stipulated in Section 3, Article 1 of the Law Relating to Venture Capital Investment Limited Partnerships;
 - (3) A limited liability partnership agreement as stipulated in Section 3, Article 1 of the Law Relating to Limited Liability Partnerships;
 - (4) Any agreement concluded abroad that is similar in nature to the above.
- 3: Income received from a person who uses a purchased property as a dwelling place for himself / herself or his / her relatives is not the income of 3. but the income from sources in Japan of 1. ⑥ when the income is not more than ¥100 million.
- 4: Interest on shipper’s usance bills and bank import usance bills which is payable within six months of the date of issuance should be included in income from business conducted in Japan mentioned in subsection 1. above.
- 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.
- 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.
- 7: Income defined in subsection 2. ~ 14. above is in principal subject to withholding income tax and special income tax for reconstruction at source.

1-13 Tax Refunds Available by Filing

Even when a person is not legally required to file a final return, if a person has overpaid as a result of taxes withheld at the source or through the prepayment of estimated taxes, a tax refund can be claimed by filing a return for the sake of a refund (refund returns). Request for refund can be made prior to Sunday, February 15, 2015. Please note that, as a rule, assistance for completing tax return is not available at Tax Office on days they are closed (Saturday, Sunday and national holidays), and that tax returns are not accepted on these days. The following persons are advised to see if they are qualified for refund return:

1. Those persons with small amount of income in 2014, who received dividends subject to aggregate taxation or manuscript fees.
2. Those persons with employment income who can claim deductions for casualty losses, medical expenses, donations, or special credit for loans, 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 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.
3. Those persons whose income is limited to miscellaneous income from “public pensions, etc.” and who can claim deductions for medical expenses, social insurance premiums, etc.
4. Those persons with employment income who were not subject to the year-end adjustment because they terminated their employment before the end of 2014, and were not reemployed during the remaining period of the year.
5. Individuals with retirement income who fall under one of the following provisions.

- (1) Individuals for whom a deficit results when income deductions are subtracted from total various incomes, excluding retirement income.
- (2) Individuals for whom 20.42% of their retirement income was withheld at source resulting in an amount of withheld income tax and special income tax for reconstruction exceeding normal levels because they did not submit a “return form relating to retirement income earners[退職所得の受給に関する申告書]” when receiving their retirement income

Retirement income is calculated as follows.

- For only general retirement allowances, etc. (retirement allowances other than specified officer retirement allowances)
(Amount of earnings from general retirement allowances, etc. — deduction for retirement income*¹) × 0.5
- For only specified officer retirement allowances, etc. (which are paid as retirement allowances corresponding to a service period of five years or less as officers, etc., among all retirement allowances to be paid)
Amount of earnings from specified officer retirement allowances, etc. — deduction for retirement income*¹
- For both general retirement allowances, etc. and specified officer retirement allowances, etc. (① + ②)

① { Amount of earnings from general retirement allowances, etc.

$$- \left(\frac{\text{A}}{\text{B}} \right) \times 0.5$$

② specified officer retirement allowances, etc. — deduction for specified officer retirement income*²

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

(1) $\frac{\text{A}}{\text{B}} < \frac{\text{C}}{\text{D}}$

(Amount of earnings from specified officer retirement allowances, etc. + Amount of earnings from general retirement allowances, etc.) — deduction for retirement income*¹

(2) $\frac{\text{C}}{\text{D}} < \frac{\text{A}}{\text{B}}$

{ Amount of earnings from general retirement allowances, etc.

$$- \left(\text{deduction for retirement income*}^1 - \text{Amount of earnings from specified officer retirement allowances, etc.} \right) \times 0.5$$

※1 The deduction for retirement income is calculated as follows.

- i. For individuals whose employment period is 20 years or less;
¥400,000 × number of years of employment (“ ¥800,000” if less than ¥800,000)
- ii. For individuals whose employment period is more than 20 years:
¥700,000 × number of years of employment - 6,000,000

Individuals who have ceased working due to a disability may add ¥1,000,000 to the amounts as calculated above.

※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 × 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.

$¥400,000 \times (\text{Service years of specified officers, etc.} - \text{Overlapped service years})$

$+ ¥200,000 \times \text{Overlapped service years}$

※3 For the amount of earnings from retirement income and the deduction for retirement income, please write them in the block "○ Matters relating to retirement income" on the third page 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.

6. Those persons who pay their tax in advance but are not required to file a final return.

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

This also applies to the case you are not required to file a final income tax return due to either of the following reasons: (a) if your amount of earnings from public pensions is ¥4,000,000 or less, and (b) if your amount of income (excluding miscellaneous income from public pensions) is ¥200,000 or less.

1-14 Major revisions that apply to your 2014 income tax and special income tax for reconstruction

1. The special measure of a 10% reduced tax rate (7% income tax and 3% residence tax) related to income from the transfer, etc. of listed stocks and other instruments and dividend income was terminated on December 31, 2013.
2. Losses incurred from the transfer of assets (such as golf club memberships) other than real estate that is owned mainly for hobby, entertainment, recreation or viewing purposes (limited to losses incurred from the transfer of the relevant assets on or after April 1, 2014) have been determined to be no longer offset with income from employment and other income.
3. With respect to special credit for loans, etc. related to a dwelling (specific additions or improvement, etc.), the application period has been extended to the end of 2017, and the maximum credit amount in the cases when certain houses are acquired or certified houses are newly built during the period between April 1, 2014 and the end of 2017 and other matters has been improved. It has also been determined that, in the cases when houses that have been used after construction (limited to those that do not comply with earthquake resistance standards, etc.) are acquired, this special credit has become to be available under certain conditions. For details, please refer to “For those who apply for receiving 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]” or “For those who apply for receiving special credit for loans, etc. related to a dwelling for specific additions or improvement, 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]”
4. With respect to the special treatment of double deduction of special credit for loans, etc. related to a dwelling, for those who suffered damages from the Great East Japan Earthquake and other parties, the application period has been extended to the end of 2017, the maximum credit amount, etc. has been improved in the cases when those who suffered damages from the Great East Japan Earthquake acquire or built newly reconstructed houses during a period between April 1, 2014 and the end of 2017.
5. With respect to the special credit for anti-earthquake improvement made to an existing house, the special tax credit for specified housing improvements and the special tax credit for new building, etc. of a certified house, the application period has been extended to the end of 2017, and the upper limit of tax credit and other matters have been improved mainly in the cases when certain anti-earthquake improvements are made to houses, specified housing improvements are made, or certified houses are newly built during the period between April 1, 2014 and the end of 2017.

* For further details, please visit the NTA website or your nearest tax office. In the NTA website, we provide various resources including “Outline of the revised income tax laws for 2014 [平成 26 年分 所得税の改正のあらまし].”

1-15 Regarding Payment of Tax

The due date for paying tax is the same as for filing a final return: Monday, March 16, 2015. Please pay tax at your Tax office by this date or any financial institution “Bank of Japan annual revenue agency” with a tax payment slip, which is available at these places.

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

Those who use tax payment by bank transfer are advised to ensure that the balance in their account is sufficient.

Tax payment by transfer is an extremely convenient system enabling payments to be made by simply confirming your savings account balance. There is no need to visit a financial institution or the Tax Office, as the tax is automatically drawn from your own financial institution account. To apply to make tax payments by bank transfer, please fill out the *Application for/Notification of a Change in Tax Payment by Bank Transfer* on page 62, and submit the completed form to your Tax Office or your financial institution no later than March 16 (Monday), 2015.

Please note that if you pay your tax late, you will be liable to delinquent tax imposed on a daily basis, commencing on the day after the due date. This also applies to tax payment by transfer account delayed due to the lack of funds in the taxpayer’s account. In such cases you are required to pay your tax and the delinquent tax at the Tax Office or any financial institution in the district of the Tax office where you stayed or resided. Please refer to “Please File Returns correctly” on page 1 for details on delinquent tax.

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

Monday, April 20, 2015

1-16 Postponement of Tax Payment

If you pay half or more of the tax declared in your final return by March 16 (Monday), 2015 (when using tax payment by transfer account, if you make payment on the day of transfer [Monday, April 20, 2015]), you may be permitted to pay the balance by Monday, June 1, 2015. If you wish to do so, you must complete the appropriate items in the section entitled “report of postponement of tax payment” on page one of your final return. (Please refer to page 55) Your tax amount will accrue interest during the postponement period. Please refer to page 1 for more details on interest tax.

1-17 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, you need to make corrections through the following methods.

	Method of Correction
When tax amount, etc. declared in return is less than what it should be	File “amended return” to correct amount.(*1)
When tax amount declared in return is greater than what it should be	Request a correction to the tax return in order to correct amounts (*2)

*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.

However, please note that for income tax returns which becomes due prior to December 2, 2011, a request for correction is only allowed within 1 year from the statutory tax return due date.

- ◎ If you have forgotten to file a return by the deadline, 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.

1-18 Obligation to file consumption tax return and necessary report

1 For those whose taxable sales exceed ¥10,000,000 for 2014

If your taxable sales for 2014 exceed ¥10,000,000, **you will be categorized as a taxable enterprise for the purpose of consumption tax in 2016.** If you newly become a taxable enterprise, please file “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)] ” with the tax office in charge of the location of your address without delay.

In general, the amount of consumption tax 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 year before last amounts less than ¥50,000,000 can select the “simplified tax system[簡易課税制度]” by which the amount of tax is calculated based on the consumption tax imposed on taxable sales without calculating their actual consumption on taxable purchase.

Starting in 2016, individuals who will file returns using the simplified tax system from 2016 must submit a “Report on the Selection of the Simplified Tax System for Consumption Tax[消費税簡易課税制度選択届出書]” to their Tax Office by December 31, 2015. In case selected “simplified tax system[簡易課税制度]”, the amount of consumption tax 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.

From the taxable period that will start on or after April 1, 2015 (fiscal 2016 for private operators in principle), the “deemed purchase rates” of the financial, insurance and real estate businesses under the revision of the simplified tax system. For details, including provisional measures following the revision, please contact your nearest Tax Office.

* Even if your taxable sales for 2013 (the base period for 2015) do not exceed ¥10,000,000, if your taxable sales for a specified period (the period from January 1, 2014 through June 30, 2014) exceed ¥10,000,000, you will be categorized as a taxable enterprise for the purpose of consumption tax in 2015.

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

If you become a taxable enterprise by this method, please file “Notification of Taxable Enterprise Status for Consumption Tax (for specified period) [消費税課税事業者届出書 (特定期間用)] ” with the tax office in charge of the location of your address without delay.

2 For those whose taxable sales exceed ¥10,000,000 for 2012

If your sales (taxable sales) for 2012 exceed ¥10,000,000, you will be categorized as a taxable enterprise for the purpose of consumption tax in 2014.

Even if taxable sales are ¥10,000,000 or less for 2012, those whose taxable sales exceed ¥10,000,000 for the specified period (from January 1, through June 30, 2013) will be categorized as taxable enterprises for the purpose of consumption tax in 2014.

In such a case, you are required to file your consumption tax return and make tax payment by Tuesday, March 31, 2015.

* See “Outline of consumption tax” for general explanation and necessary procedures for consumption tax. See “Handbook for filing national and local consumption tax returns” for necessary procedures for filing tax returns and paying taxes.

The consumption tax rate (including the local consumption tax rate) is 8% from April 1, 2014. For the revision of the Consumption Tax Law, including the consumption tax rate hike, please contact your nearest Tax.

1-19 Notification

◎Since January 2014, all the individuals who manage businesses, real estate loans and other activities have been required to maintenance of books and records.

●Applicable individuals

All the individuals that file white returns and conduct businesses generating the business income, real estate income or forestry income.

※Those who are not liable to file tax return forms for income tax and special income tax for construction are also included.

●Content of booking

On matters concerning the amount of earnings and the necessary expenses, the transaction dates, the names of customers, suppliers and other business partners, and the total amount of the daily sales and purchases and other matters are entered in accounting books.

In booking, you are allowed to write the total amount of transactions of a daily base collectively instead of the amount of each transaction as a simple method.

●Maintenance of books and records

Other than accounting books in which the amount of earnings and the necessary expenses are written, it is required to save the documents, such as books, inventory sheets, invoices and receipts, that are created in accordance with transactions.

◎Foreign assets statement system

- Residents, except for those classified as “non-permanent residents,” who have assets in foreign countries equivalent to a total of over ¥50 million as of December 31 of the year, are required to submit a statement describing the type, quantity, price, etc. of the foreign assets by March 15 of the following year.

For the records of foreign assets that you own as of December 31, 2014, the due date for the submission is Monday, March 16, 2015.

- If those who submit the records of foreign assets also submit the "statements of assets and liabilities," they need not describe the foreign assets, which are described in the records of foreign assets, in the statements of assets and liabilities.
- When the records of foreign assets are submitted by the due date for submission, additional tax for deficient returns concerning the foreign assets, etc. is reduced by 5% even if the undeclared income arises for income tax and special income tax for reconstruction relating to foreign assets described in the records of foreign assets.
- When the records of foreign assets are not submitted by the due date for submission, or when the foreign assets are not described in the records of foreign assets (including the case where the description is insufficient), additional tax for deficient returns concerning the foreign assets is added by 5% if the undeclared income (except for the case of dead persons) arises for income tax and special income tax for reconstruction concerning the foreign assets.
- If the foreign assets statement is submitted with false descriptions or if the foreign assets statement is not submitted within the submission period without justifiable reasons, the relevant residents may become subject to imprisonment with work for not more than one year or a fine of not more than ¥500,000. However, if the statement is not submitted within the submission period, in light of certain circumstances, the punishment as described above may be waived. (*)

*Applicable to violation acts related to the foreign assets statement that is required to be submitted on or after January 1, 2015.

◎Introduction of the Social Security and Tax Number System

As a result of the introduction of the Social Security and Tax Number System, notification of individual numbers and corporate numbers will commence on October 2015. Consequently, it will also be necessary to state the numbers in tax returns and other statutory records that will be submitted to the Tax Office, and as for the final tax return of income tax and special income tax for reconstruction, it has been decided that the individual numbers will be required to be stated in the final tax return for fiscal 2016 and onward.

Please visit the website of the Cabinet Secretariat for detail information about the Social Security and Tax Number System.
(www.cas.go.jp/jp/seisaku/bangoseido/english.html)

1-20 Notification from Local Governments

For further details, please contact your local government office.

◎Regarding the necessity of 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 and special income tax for reconstruction are still required to file inhabitants tax returns if the below conditions are met:

- ①Those who only have miscellaneous income relating to public pensions, etc., and will take various deductions other than deductions indicated on “withholding tax certificate for public pension payments, etc.” (deduction for social insurance, exemption for spouse, exemption for dependents, basic deduction, etc.); or
- ②a when where you 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 in 2014 will continue to pay taxes under the special collection framework. For those reaching the age 65 at the dates of birth from April 3, 2014 through April 2, 2015 will be newly subject to the special collection framework from 2014.

◎For those who have made hometown tax (donations to prefectures or municipalities)

Those who have made hometown tax can claim deduction for donations of income tax and tax credit for donations from individual inhabitant tax by filing the final returns for income tax and special income tax for reconstruction.(refer to Page40 and 58)

2 Final Return, Appendix, Statement, etc.

2-1 Types of final return form

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

Form to use		Contents of final return
A (Page 1 and 2)		Those who have employment income, miscellaneous income, dividend income or occasional income and who do not have any prepaid tax ※ When subtracting losses carried forward from the previous year's return to the current year's portion, <i>Final Return Form B</i> should be used.
B (Page 1 and 2)		Everyone regardless of the type of income
Either B and separate taxation form, or B and case of loss form	B and separate taxation form (Page 3)	1) Those who have capital gains related to land or building, etc.
		2) Those who have capital gains related to stocks and shares subject to separate taxation
		3) Those with dividend income from listed stock, etc. who chose to use separate taxation
		4) Those with income from future trade subject to separate taxation
		5) Those with timber income or retirement income
	B and case of loss form (Page 4)	6) Those whose amount of income in 2014 was in deficit
		7) Those who will go into deficit if they subtract casualty losses from their amount of income in 2014
		8) Those who will go into deficit if they subtract their amount of losses carried-over from their amount of income in 2014

Those who are completing form B and also fall into any of the categories listed from 1) to 8) above, should attach a separate taxation form or case of loss form depending on the content of the return.

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

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

The certificate of income and withholding tax and other attached documents should be affixed to a backing paper for attached documents (when affixing the statement of income, to the reverse side of the statement) and submitted together with the tax return.

2-2 Appendix and statement , etc.

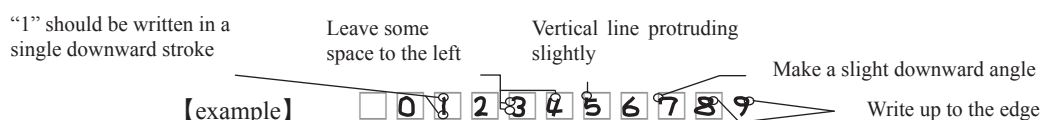
Depending on the content of the return, the following may be used as appendix and calculation forms.

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

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

2-3 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. Write firmly with a ballpoint pen. Complete all the appropriate sections.
- 2 The second sheet is your copy and you may detach it. Please get it off when you submit the tax return.
- 3 Employment income earners or those with miscellaneous income from public pensions, etc. must attach on a backing paper for attached documents the “**the original record of withholding for employment income**” or “**the original record of withholding for public pensions, etc.**” issued by their employer or payer of their pension.
- 4 **Those with business income, real estate income and income from forestry** must attach and submit a “**statement of earnings and expenses**” with a breakdown of amount of aggregate earnings and necessary expenditure. Those filing a blue return must attach and submit the “**financial statement for blue return.**”
- 5 Those whose total income excluding retirement income exceeds 20,000,000 yen are required to submit “**Itemized statement of debts and assets,**” which details the type, quantity, and value of assets, and amount of debts, etc. as of December 31, 2014.
If those who submit the records of foreign assets also submit the itemized statement of debts and assets, they need not describe the foreign assets, which are described in the records of foreign assets, in the statement.
- 6 When filling boxed by figures, please write neatly in the center as follows:

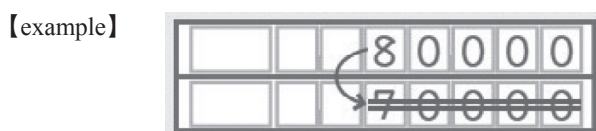


If you have amounts over one hundred million, fill out the boxes as shown below:

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

【example】

- 7 When correcting an entry, cross out the error with two ruled lines and write the correction in an available blank space such as the block above.



2-4 Form A (page 1)

税務署長 年 月 日		平成 年分の 所得税及び復興特別所得税の確定申告書A		F A O 1 1 0	
住所 (又は居所)		フリガナ		氏名	
平成 年 1 月 1 日の住所		性別 男 女		世帯主の氏名 世帯主との続柄	
		生年月日		電話番号 自宅・勤務先・携帯	

第一表 (平成二十六年分以降用)

(単位は円)		番号		送付以降	
収入金額等	給与	①		課税される所得金額 (⑤ - ②③)	②①
	公的年金等	②		上の②①に対する税額	②②
	その他	③		配当控除	②③
	配当一時	④		(特定増改策等)区分 住宅借入金等特別控除	②④
所得金額	給与	①		政党等寄附金等特別控除	②⑤
	雑	②		住宅耐震改修特別控除区分 住宅特定改修・認定住宅 新築等特別税額控除	②⑥
	配当一時	③		差引所得税額 (②⑤ - ②⑥ - ②⑦ - ②⑧)	②⑦
	合計 (① + ② + ③ + ④)	⑤		災害減免額	②⑧
所得から差し引かれる金額	社会保険料控除	⑥		再差引所得税額 (基準所得税額) (②⑧ - ②⑨)	②⑨
	小規模企業共済等掛金控除	⑦		復興特別所得税額 (②⑨ × 2.1%)	②⑩
	生命保険料控除	⑧		所得税及び復興特別所得税の 源泉徴収税額 (②⑩ + ②⑪)	②⑪
	地震保険料控除	⑨		外国税額控除区分	②⑫
	寡婦・寡夫控除	⑩		所得税及び復興特別所得税の 源泉徴収税額 (②⑫ + ②⑬)	②⑬
	勤労学生・障害者控除	⑪		所得税及び復興特別 所得税の 申告納税額 (②⑬ - ②⑭ - ②⑮)	②⑭
	配偶者(特別)控除区分	⑫		配偶者の合計所得金額	②⑮
	扶養控除	⑬		雑所得・一時所得の所得税及び復興特別 所得税の源泉徴収税額の合計額	②⑯
	基礎控除	⑭		未納付の所得税及び復興特別 所得税の源泉徴収税額	②⑰
	⑥から⑭までの計	⑮		申告期限までに 納付する金額	②⑱
	雑損控除	⑯		延納届出額	②⑲
	医療費控除	⑰			
寄附金控除	⑱				
合計 (⑮ + ⑯ + ⑰ + ⑱)	⑲				

※ 復興特別所得税額②⑩欄の記入をお忘れなく。

(税理士 署名押印 電話番号)	—	—	(印)
税理士法第30条 の書面提出有	<input type="checkbox"/>	税理士法第33条 の2の書面提出有	<input type="checkbox"/>

還受 付され る場 金の所	銀行 金庫・組合 農協・漁協	本店・支店 出張所 本所・支所
郵便局 名等	預金 種類	普通 当座 特種 貯蓄
口座番号 記号番号		

2-5 Form A (page 2)

平成 年分の所得税及び復興特別所得税の確定申告書A

住 所 _____

フリ 氏 名 _____

○ 所得の内訳（所得税及び復興特別所得税の源泉徴収税額）

所得の種類	種目・所得の生ずる場所又は 給与などの支払者の氏名・名称	収入金額 円	所得税及び復興特別 所得税の源泉徴収税額 円
(38)	所得税及び復興特別 所得税の源泉徴収税額の 合計額		円

○ 雑所得(公的年金等以外)・配当所得・一時所得に関する事項

所得の種類	種目・所得の生ずる場所	収 入 金 額	必 要 経 費 等
		円	円

○ 住民税に関する事項

16歳未満の扶養親族	扶養親族の氏名	続柄	生年月日	別居の場合の住所
			平 . .	
			平 . .	
			平 . .	
給与・公的年金等に係る所得以外(平成27年4月1日において65歳未満の方は給与所得以外)の所得に係る住民税の徴収方法の選択				<input type="radio"/> 給与から差引き <input type="radio"/> 自分で納付
配当に関する住民税の特例 円				
非居住者の特例				
配当割額控除額				
寄附金 税額控除	都道府県、市区町村分		条 例 指定分	都道府県 円
	住所地の共同募金会、 日赤支部分			市区町村
別居の控除対象配偶者・控除対象扶養親族の氏名・住所		氏名	住所	

番 号							
--------	--	--	--	--	--	--	--

F A 0 0 6 4

○ 所得から差し引かれる金額に関する事項

⑥ 社 会 保 險 料 控 除	社会保険の種類	支 払 保 険 料	⑦ 掛金の種類	支 払 掛 金
		円	⑦ 小規模企業共済等掛金控除	円
	合 計		合 計	
⑧ 生 命 保 險 料 控 除	新 生 命 保 險 料 の 計	円	旧 生 命 保 險 料 の 計	円
	新 個 人 年 金 保 險 料 の 計		旧 個 人 年 金 保 險 料 の 計	
	介 護 医 療 保 險 料 の 計			
	⑨ 地 震 保 險 料 の 計	円	旧 長 期 損 害 保 險 料 の 計	円
⑩ 本 人 該 当 事 項	<input type="checkbox"/> 寡 婦 (寡 夫) 控 除 <input type="checkbox"/> 死 別 <input type="checkbox"/> 生 死 不 明 <input type="checkbox"/> 離 婚 <input type="checkbox"/> 未 帰 還		<input type="checkbox"/> 勤 労 学 生 控 除 学校名 ()	
⑪ 障 害 者 除	氏 名			
⑫ 配 偶 者 特 別 控 除 ・ 扶 養 控 除	配 偶 者 の 氏 名	生 年 月 日	<input type="checkbox"/> 配 偶 者 控 除 <input type="checkbox"/> 配 偶 者 特 別 控 除	
		明・大 昭・平 . .		
	控除対象扶養親族の氏名	続柄	生 年 月 日	控 除 額
			明・大 昭・平 . .	万円
		明・大 昭・平 . .		
		明・大 昭・平 . .		
			⑭ 扶養控除額の合計	
			万円	

(17) 雑 損 控 除	損 害 の 原 因	損 害 年 月 日	損害を受けた資産の種類など	
	損 害 金 額	保険金などで補填される金額	差引損失額のうち 災害関連支出の金額	
	円	円	円	
(18) 医 療 費 除	支払医療費	円	保険金などで 補填される金額	円
(19) 寄 附 金 除	寄 附 先 の 所在地・名称		寄 附 金	円

○ 特例適用条文等

第二表 (平成二十六年分以降用) ○第二表は、第一表と一緒に提出してください。○源泉徴収票、国民年金保険料や生命保険料の支払証明書など申告書に添付しなければならない書類は添付書類台紙などに貼ってください。

2-6 Form B (page 1)

税務署長		平成 <input type="text"/> 年分の 所得税 及び 復興特別所得税 の 申告書 B		F A 0 1 2 0	
住所		フリガナ		氏名	
(又は事業所・事務所・底所など)		性別		職業	
平成 <input type="text"/> 年 <input type="text"/> 月 <input type="text"/> 日		生年月日		電話番号	
住所		世帯主の氏名		世帯主との続柄	
平成 <input type="text"/> 年 <input type="text"/> 月 <input type="text"/> 日		生年月日		電話番号	

第一表 (平成二十六年分以降用)

種類		青色	分離	損失	修正	特異の表示	特異番号	翌年以降送付不要
収入金額等	事業等	ア						
	業	イ						
	不動産	ウ						
	利子	エ						
	配当	オ						
	給与	カ						
	公的年金等	キ						
	その他	ク						
	短期	ケ						
	長期	コ						
所得金額	事業等	①						
	業	②						
	不動産	③						
	利子	④						
	配当	⑤						
	給与	⑥						
	雑	⑦						
	総合譲渡・一時	⑧						
	合計	⑨						
	所得から差し引かれる金額	雑損控除	⑩					
医療費控除		⑪						
社会保険料控除		⑫						
小規模企業共済等掛金控除		⑬						
生命保険料控除		⑭						
地震保険料控除		⑮						
寄附金控除		⑯						
寡婦・寡夫控除		⑰						
勤労学生・障害者控除		⑱						
配偶者(特別)控除		⑲						
その他	扶養控除	㉓						
	基礎控除	㉔						
	合計	㉕						
	課税される所得金額	㉖						
	(㉖-㉗)又は第三表上の㉘に対する税額又は第三表の㉙	㉗						
	配当控除	㉘						
	(特定増改築等)住宅借入金等特別控除	㉙						
	政党等寄附金等特別控除	㉚						
	住宅耐震改修特別控除	㉛						
	新築等特別税額控除	㉜						
計算	差引所得税額	㉝						
	災害減免額	㉞						
	再差引所得税額(基準所得税額)	㉟						
	復興特別所得税額	㊱						
	所得税及び復興特別所得税の額	㊲						
	外国税額控除	㊳						
	所得税及び復興特別所得税の源泉徴収税額	㊴						
	所得税及び復興特別所得税の申告納税額	㊵						
	所得税及び復興特別所得税の予定納税額(第1期分・第2期分)	㊶						
	所得税及び復興特別所得税の第3期分の税額	㊷						
その他	配偶者の合計所得金額	㊸						
	専従者給与(控除)額の合計額	㊹						
	青色申告特別控除額	㊺						
	雑所得・一般所得等の所得税及び復興特別所得税の源泉徴収税額の合計額	㊻						
	未納付の所得税及び復興特別所得税の源泉徴収税額	㊼						
	本年分で差し引く繰越損失額	㊽						
	平均課税対象金額	㊾						
	変動・臨時所得金額	㊿						
	申告期限までに納付する金額	㊽						
	延納届出額	㊾						

※ 復興特別所得税額㊱欄の記入をお忘れなく。

税理士印	税理士法第30条の書面提出有	税理士法第33条の2の書面提出有
電話番号		

区分	A	B	C	D	E	F	G	H	I	J	K
整理											
欄											
管理											

3 How to Fill out Your Final Return

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

There are calculation columns provided in the following sections: “amount of earnings, etc.,” “amount of income,” “deductions from income”, “tax calculation,” “report of postponement of payment” on page 1 ; and “inhabitant taxes and enterprises taxes” on page 2 of the final return forms.

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

The columns for calculations are arranged as below.

Example: in the case of dividend income (Please refer to page 27.)

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

☐ **Item column**
Write the amount for the item in the amount column on the right

☐ **Amount column**
Write the amount or the result of calculation

☐ **Symbol column**
Symbols refer to the calculation column relating to the amount column to the left.
Use them when there is a calculation such as $A - B$.

Explanation of Terms

☐ **The total income**

The total income is the total sum of (1) and (2) below, plus your retirement income and timber income.

If you have income subject to separate taxation by filing, such income, prior to applying special exemption, has to be added on.

(1) The total sum of business income, real estate income, interest income, dividend income subject to aggregate taxation, employment income, short-term capital gains subject to aggregate taxation, and miscellaneous income, after aggregating profits and losses of those incomes.

(2) Half of the total sum of long-term capital gains and occasional income, after aggregating profit and loss of those incomes.

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

☐ **Total amount of income**

Total amount of income is the total sum of (1) and (2) below, plus your retirement income and timber income .

If you have income subject to separate taxation by filing, such income, prior to applying special exemption has to be added on.

(1) The total sum of business income, real estate income, interest income, dividend income subject to aggregate taxation, employment income, short-term capital gains subject to aggregate taxation, and miscellaneous income, after aggregating profits and losses of those incomes.

(2) Half of the total sum of long-term capital gains and occasional income, after aggregating profit and loss of those incomes.

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

☐ **Living in the same household**

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

3-1 Name and address, etc.

- (1) (Page 1 of final return) <Form A and B>
Write the name of the Tax Office with jurisdiction over the area where you live here: [税務署長].
- (2) (Page 1 of final return) <Form A and B>
Write the date you file your return here:
[年 月 日] Year/Month/Day.
- (3) (Page 1 and 2 of final return) <Form A and B>
Write "26" in the box [] here: [平成]年分].
If you use form B, write "確定" here:
[所得税の 申告書].
This is already printed on your return form if you received it by post from the Tax Office.
- (4) (Page 1 of final return) <Form A>
Write your address and post code here: [住所 (又は居所)].
If you are filing your return with a Tax Office other than the one in charge of the district where you live, draw a circle (○) around [又は居所].
Note: If you are using your place of residence instead of your home address as your "place for tax payment," you must file a notification stating this change in place for tax payment.
- (5) (Page 1 of final return) <Form B>
Write your address (or place of business, office, etc.) and post code here: [住所 (又は事業所・事務所・居所など)].
If you are filing your return with the Tax Office other than the one with jurisdiction over the district where your home address is, draw a circle (○) around the appropriate word in the brackets and write that address in the top column and your home address in the lower column.
Note: If you are using your place of business instead of your home address as "place for tax payment," you must file a notification stating this change in place for tax payment.
- (6) (Page 1 of final return) <Form A and B>
Write "27" in the space here: [平成 年1月1日の住所] and write your address as of January 1, 2015.
- (7) (Page 1 of final return) <Form A and B>
Write your name here: [氏名 (フリガナ)], indicating the reading of the Chinese characters by writing kana beside it, and apply your seal to the same.
When writing the pronunciation of names using the Japanese syllabary, please treat voiced sound marks and semi-voiced sound marks as one character and leave a box blank between your first and last name.
- (8) (Page 1 of final return) <Form A and B>
Indicate your sex by circling [男] (male) or [女] (female).
- (9) (Page 1 of final return) <Form B>
Write your occupation here: [職業].
If you are running business, please precisely indicate the nature of your business (greengrocery, automobile repainting shop, etc.).
Those running several kinds of businesses have to indicate all of them.
- (10) (Page 1 of final return) <Form B>
Write the name of your business and pseudonym, if there is one here: [屋号・雅号].
- (11) (Page 1 of final return) <Form A and B>
Write the name of the head of household here: [世帯主の氏名] and your relationship to him or her here: [世帯主との続柄].
- (12) (Page 1 of final return) <Form A and B>
Write your date of birth here: [生年月日].
Write the number of the era in which you were born (see the right box) and the year of the era next to it in this order. Use double figures (inserting a zero if necessary) for the year, month and day.
- (13) (Page 1 of final return) <Form A and B>
Write your telephone number starting with the area code here: [電話番号], and circle the appropriate classification; [自宅](home), [勤務先](office) or [携帯](mobile).
- (14) (Page 1 of final return) <Form B>
Circle the type(s) [種類] of the return you are filing:
Blue return → 青色
Separate taxation form → 分離
Final return in case of loss → 損失
- (15) (Page 1 of final return) <Form B>
"Special agricultural income earners" [特農の表示].
If income from agriculture accounted for over 70% of your total income in 2014 and over 70% of that agricultural income was earned after September 1st, then circle: [特農].
- (16) (Page 1 of final return) <Form A and B>
Draw a circle here : [翌年以降送付不要]
If you have received your return form by post from the Tax Office and will not require a form next year and beyond, you should draw a circle in the appropriate box.
- (17) (Page 2 of final return) <Form A>
Write your name and address here: [住所、氏名 (フリガナ)]. Those who have had a return form sent to them by their Tax Office will already have their name and address printed here; please correct it if necessary. If you do not use the form sent by the Tax Office, please make sure you write your name and address on page 2.
- (18) (Page 2 of final return) <Form B>
Write your name and address and the name of your business here: [住所、屋号、氏名 (フリガナ)]
If you file return with the Tax Office that has jurisdiction over your office or business establishment other than your home address, write the address of such office or business establishment.
Those who have had a return form sent to them by their Tax Office will already have their name and address printed here; please correct it if necessary. If you do not use the form sent by the Tax Office, please make sure you write your name and address on page 2.

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

3-2 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.

Business Income	⇒	page 25	Real estate income	⇒	page 26
Interest income	⇒	page 26	Dividend income	⇒	page 27
Employment income	⇒	page 28	Miscellaneous income	⇒	page 29
Capital gains	⇒	page 30	Occasional income	⇒	page 31

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

For those using form B

Business income from sales, etc. includes wholesale and retail commerce, hotels and restaurants, manufacturing, construction, finance, transport, maintenance, the service sector and any concern whose income derives from sales. It also includes the income of doctors, lawyers, writers, actors, professional baseball players, traveling salespersons, carpenters and those involved in fisheries 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. (refer to page 56)

◇ Documents, etc. to be attached

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

◇ How to calculate income

Subtract necessary expenses from total earnings.

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

- a) Home workers, traveling salespersons, money collectors, electricity meter-readers or people conducting on-going personal services for a specific group of people.
- b) Individuals whose total amount of (i) earnings from employments, etc. and (ii) necessary expenditures related to business income and miscellaneous income is less than 650,000 yen.

Note: If using a cash-basis statement of financial statement for blue return, please contact your nearest Tax Office.

◇ How to complete form B

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

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

Transcribe the amount of wages (deductions) for family employees entered in the blue return statement of accounts and the statement of income and expenditures in field ㊦ of the first page of the tax return, and the amount of the special allowance for filing a blue return in field ㊦ of the return. If applicable, you should also fill out the appropriate sections 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)**] on page 2.

You should provide the following information in the blocks headed “items concerning family business employees [**事業専従者に関する事項**], ” on the second page of your return: name of family business employee(s), date of birth, relationship, number of months employed and frequency of work (those filing a white return only), nature of business (white returns only), amount of wages (deduction) for family employee.

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

2 Real estate income

For those using form B

Real estate income includes income deriving from leasing land, building, property rights on real estate, ships, aircraft, etc. If you earn the key money, contract renewal fees, fees for transfer of title when you rent your real estate, these are normally classified as income from real estate. However, key money, etc. arising from setting up land-leasing rights might be classified as capital gains.

※ Please note that income from real estate may be liable to enterprise tax. (refer to page 56)

◇ Documents, etc. to be attached

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

◇ How to calculate income

Subtract necessary expenses from total earnings.

◇ How to complete form B

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

㊦ (amount of earnings, etc.) and ㊦ (amount of income). Transcribe the amount of wages (deductions) for family employees entered in the blue return statement of accounts and the statement of income and expenditures in field ㊦ of the first page of the tax return, and the amount of the special allowance for filing a blue return in field ㊦ of the return. You should provide the following information in the blocks headed “items concerning family business employees [事業専従者に関する事項], ” on the second page of your return: name of family business employee(s), date of birth, relationship, number of months employed and frequency of work (those filing a white return only), nature of business (white returns only), amount of wages (deduction) for family employee.

◎ Interests on liabilities incurred to acquire land

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

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

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

For more details, please contact your Tax Office.

3 Interest income

For those using form B

Interest income includes the interest from bonds, debentures and interest on savings, as well as the distributions from earnings derived from joint trust and bond investment trust. In general, the income tax and special income tax for reconstruction are withheld by the payer at the time of payment.

Interest and other earnings paid on savings, etc. overseas for which no tax is withheld at the source domestically in Japan must be declared.

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

◇ How to calculate income

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

◇ How to complete form B

Write the amount of earnings (income) from interest in the following blocks of the first page of the return here: ㊦ and ㊦.

4 Dividend income subject to aggregate taxation

For those using form A and form B

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

With respect to dividends for listed stocks, etc. (excluding those for major shareholders, etc.), either aggregate taxation or separate taxation is able to be chosen to be used.

If you choose to use separate taxation, complete the separate taxation section on the third page (refer to page 17). The tax rates for dividends, etc. in the event that you choose to use separate taxation are 15% for income tax and 5% for inhabitant tax (special income tax for reconstruction is imposed in conjunction with income tax.). In this case, you may aggregate profit and loss with the amount of losses from sale of listed stocks, etc. If you choose to use separate taxation, you cannot receive a credit for dividends. For details, please refer to “The method (example) for reporting income from sale of stocks, etc.”

◇ Documents, etc. to be attached

If declaring dividends on listed stocks, etc., you must also submit the following documents according to the type of dividend concerned:

- Advice of payment of share of revenues from open-type securities investment trusts
- Payment notice concerning amounts considered to be dividends, etc
- Advice of payment of dividends from listed stocks, etc.
- Special account annual transaction report

◇ The columns for calculations

Amount of income from dividends is calculated as follows:

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

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

◇ How to complete form A

Transfer the amount of earnings entered in box **A** to the block ① on the first page of your return and the “**amount of dividend income**” to the block ③ on the first page of your return .

Where appropriate, fill out the relevant sections of the following blocks on the second page of the return:

“**statement of income (withholding income tax and special income tax for reconstruction)**”

“**items concerning miscellaneous income (excluding public pensions, etc.), dividend income, and occasional income**”

“**items concerning inhabitant taxes**”

◇ How to complete form B

Transfer the amount of earnings entered in box **A** to the block ④ on the first page of your return and the “**amount of dividend income**” to the block ⑤ on the first page of your return.

Where appropriate, fill out the relevant sections of the following blocks on the second page of the return.

“**statement of income (withholding income tax and special income tax for reconstruction)**”

“**items concerning miscellaneous income (excluding public pensions, etc.), dividend income, capital gains under aggregate taxation, and occasional income**”

“**items concerning inhabitant taxes and enterprise taxes**”

※ Please refer to page 32 for dividend income taxation methods.

5 Employment income

For those using form A and form B

Employment income includes wages, salaries, bonuses, allowances and any other payments of this nature. For details about “Specially designated expenditure from employment income,” please refer to the guide, “About specially designated expenditure from employment income.”

◇ Documents, etc. to be attached

Original copies of the income tax withholding slips received from the payers of salaries and tax withholding slips from other sources of income must be affixed to backing paper for attached documents or a similar paper and submitted together with the tax return.

◇ The columns for calculations

Amount of employment income is calculated as follows:

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

Amount A	Amount of employment income	
Up to 650,999 yen	0 yen	
651,000 yen to 1,618,999 yen	A − 650,000 yen _____ yen	
1,619,000 yen to 1,619,999 yen	969,000 yen	
1,620,000 yen to 1,621,999 yen	970,000 yen	
1,622,000 yen to 1,623,999 yen	972,000 yen	
1,624,000 yen to 1,627,999 yen	974,000 yen	
1,628,000 yen to 1,799,999 yen	A ÷ 4 (round down fractions less than 1,000 yen)	B × 2.4 _____ yen
1,800,000 yen to 3,599,999 yen	B _____,000 yen	B × 2.8 − 180,000 yen _____ yen
3,600,000 yen to 6,599,999 yen		B × 3.2 − 540,000 yen _____ yen
6,600,000 yen to 9,999,999 yen	A × 0.9 − 1,200,000 yen _____ yen	
10,000,000 yen to 14,999,999 yen	A × 0.95 − 1,700,000 yen _____ yen	
15,000,000 yen or more	A − 2,450,000 yen _____ yen	

◇ How to complete form A

Those whose earnings have been subject to the year-end adjustment should write “the amount paid” indicated on “the original record of withholding for employment income” given to them by their employers in the block ㉞ on the first page of the return and “the amount after deduction for employment income” in the block ① on the first page of the return.

In the block shown in “classification [区分],” only those who are eligible for the deduction for specially designated expenditure from employment income can make an entry. For further detail, please contact your nearest Tax Office.

Transfer the amount of earnings entered in box A to the block ㉞ on the first page of your return and the “**amount of employment income**” to the block ① on the first page of your return.

Where appropriate, fill out the relevant sections in the “**statement of income (withholding income tax and special income tax for reconstruction)**” on the second page of the return.

◇ How to complete form B

Those whose earnings have been subject to the year-end adjustment should write “the amount paid” indicated on “the original record of withholding for employment income” given to them by their employers in the block ㉞ on the first page of the return and “the amount after deduction for employment income” in the block ⑥ on the first page of the return.

In the block shown in “classification” [区分], only those who are eligible for the deduction for specially designated expenditure from employment income can make an entry. For further detail, please contact your nearest Tax Office.

Transfer the amount of earnings entered in box A to the block ㉞ on the first page of your return and the “**amount of employment income**” to the block ⑥ on the first page of your return.

Where appropriate, fill out the relevant sections in the “**statement of income (withholding income tax and special income tax for reconstruction)**” on the second page of the return.

◇ Provisions for application of special treatments

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

6 Miscellaneous income

For those using form A and form B

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

The increased pension and ordinary pension for those injured during war service, survivor's pension paid based on the employment of the deceased, benefit payments deriving from the Mentally and Physically Handicapped Dependents Mutual Relief System, pensions based on the right to receive pension benefits related to life insurance policies and other agreements viewed as being obtained as a result of an inheritance, as well as donations targeted for assessment of the inheritance tax and the gift tax, etc. are not liable to taxation, and other benefits, are not liable to tax. Home workers should refer to page 25.

◇ Documents, etc. to be attached

Original copies of the income tax withholding slips received from the payers of salaries and tax withholding slips from other sources of income must be affixed to backing paper for attached documents or a similar paper and submitted together with the tax return.

◇ The columns for calculations

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

◎ Computation of miscellaneous income such as public pensions and similar

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

Individuals born on or after January 2, 1950 (Individuals aged less than 65) should make their calculations using the following table.

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

Individuals born on or before January 1, 1950 (Individuals aged 65 or over) should make their calculations using the following table.

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

◎ Computation of other miscellaneous income

Amount of earnings from other miscellaneous income (including tax)	(Total)	C
	_____ yen	
Necessary expenses	_____ yen	D
C - D (subtracted figure)	_____ yen	E

◎ Miscellaneous income

B + E	("0" when in deficit)	Amount of miscellaneous income
	_____ yen	

◇ How to complete form A

Transfer the amount of earnings entered in box **A** to the block ① on the first page of the return and that of earnings entered in box **C** to the block ② on the first page of the return.

Write the **"amount of miscellaneous income"** in the block ② on the first page of your return.

Where appropriate, fill out the relevant sections in the **"statement of income (withholding income tax and special income tax for reconstruction)"** and

"items concerning miscellaneous income (excluding public pensions, etc.), dividend income, and occasional income" on the second page of the return.

◇ How to complete form B

Transfer the amount of earnings entered in box **A** to the block ③ on the first page of the return and that of earnings entered in box **C** to the block ④ on the first page of the return.

Write the **"amount of miscellaneous income"** in the block ⑦ on the first page of your return.

Where appropriate, fill out the relevant sections in the **"statement of income (withholding income tax and special income tax for reconstruction)"** and

"items concerning miscellaneous income (excluding public pensions, etc.), dividend income, capital gains under aggregate taxation, and occasional income" on the second page of the return.

◎ Non requirement of filing tax returns concerning pension recipients

You are not required to file a final income tax return of income tax and special income tax for reconstruction (a) if your amount of earnings from public pensions is ¥4,000,000 or less, and (b) if your amount of income (excluding miscellaneous income from public pensions, etc.) is ¥200,000 or less.

※ Even if you are not required to file tax returns of income tax and special income tax for reconstruction, you will be required to file tax returns of income tax and special income tax for reconstruction in order to receive refunds of income taxes and special income tax for reconstruction. (please refer to **"1-13 Tax Refunds Available by Filing"** on page 12).

※ For the inhabitant tax, please refer to **"1-20 Notification from Local Governments"** in page 16.

7 Capital gains subject to aggregate taxation

For those using form B

Capital gains subject to aggregate taxation include income derived from the sale of 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 the sale of assets held for not more than five years; long-term capital gain is income derived from the sale of assets held for more than five years.

Individuals who have capital gains from disposal of land, leasehold rights, other rights derived from land ownership, buildings and the facilities attached to them, or structures, or capital gains from the sale of stocks and shares (excluding income arising in the account which is designated as withholding tax account without filing.), should not fill out this part of the form but use the third page, separate taxation section together with their return (refer to “Types of final return form” on page 17).

◆ The columns for calculations

◎short-term capital gain

Earnings from short-term capital gains (sale price)	yen	A
Purchase price of short-term capital assets, etc.* ¹	yen	B
A — B (subtracted figure)* ²	yen	C
Special deduction amount* ³	yen	D
C — D	yen	Amount of income from short-term capital gains

◎long-term capital gain

Earnings from long-term capital gains (sale price)	yen	E
Purchase price of long-term capital assets, etc.* ¹	yen	F
E — F (subtracted figure)* ²	yen	G
Special deduction amount* ⁴ (500,000 yen — D)	yen	H
G — H	yen	Amount of income from long-term capital gains

* 1 This is the total amount of the purchase price of capital assets (Excluding the amount already added to the business expenses, etc.) minus equivalent depreciation costs, and the direct costs of transferring the assets. Ask your Tax Office for more details.

* 2 If you are running a deficit on this figure, or if your income from business or real estate is in deficit, please do not fill out this column. Please contact your Tax Office instead.

In the case you have incurred losses in several kinds of income, you may use “calculation form for aggregation of profit and loss”.

* 3 The special deduction is 500,000yen. If box ☐ amounts to less than 500,000yen, the amount you can deduct will be limited to this figure, and not 500,000yen. If box ☐ is in deficit, you cannot deduct.

* 4 The amount you can deduct is limited to the amount in box ☐. If box ☐ is in deficit, you cannot deduct.

◆ How to complete form B

Transfer the “**amount of income from short-term capital gains**” to the block ㉞, and the “**amount of income from long-term capital gains**” to the block ㉟ on the first page of the return.*

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

If you have income from capital assets liable to aggregate taxation you must also fill out the appropriate parts of the following section on page two: “**items concerning miscellaneous income (excluding public pensions, etc.), dividend income, capital gains under aggregate taxation, and occasional income.**”

The method for completing the block ㉟ is also different, depending on whether you have occasional income or not.

Those who have occasional income:

Proceed to the next section entitled “**8 Occasional income**”

Those who have no occasional income:

Following the calculation below, fill out the block ㉟ on the first page of your return.

Amount of income from short-term capital gains	yen	I
Amount of income from long-term capital gains	yen	J
$J \times 0.5$	yen	K
I + K	yen	Transfer to the block ㉟, first page of the return

8 Occasional income

For those using form A and form B

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

◆ The columns for calculations

Occasional income is calculated as follows:

Amount of earnings from occasional income (including tax)	(Total)	A
	yen	
Amount spent to gain earnings		B
	yen	
$A - B$ * ¹ (subtracted figure)	(“0” when in deficit)	C
	yen	
Special deduction * ² amount		D
	yen	
$C - D$		E
	yen	
$E \times 0.5$		F
	yen	

*1 If you have incurred deficit in either business income, income from real estate or capital gains subject to aggregate taxation, contact your Tax Office instead of using this calculation sheet.

In the case you have incurred losses in several kinds of income, you may use “**calculation form for aggregation of profit and loss.**”

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

◆ How to complete form A

Transfer the amount of income entered in box E to the block ④ * on the first page of your return and write the amount in box F to the block ④ on the first page of your return.

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

Also fill out sections on page two of the return, where appropriate: “**statement of income (withholding income tax and special income tax for reconstruction)**” and “**items concerning miscellaneous income (excluding public pensions, etc.), dividend income, and occasional income.**”

◆ How to complete form B

Transfer the amount of income entered in box E to the block ⑦* on the first page of the return.

* Transfer the amount of income, rather than that of earnings. Transfer the amount calculated below to the block ⑧ of the first page of your return.

Amount of income from short-term capital gains Capital gains subject to aggregate taxation	yen	G
Amount of income from short-term capital gains Capital gains subject to aggregate taxation	yen	H
$(E + \text{amount of income from long-term capital gains}) \times 0.5$	yen	I
$G + I$	yen	Transfer to the block ⑧, first page of the return

Also fill out sections on page two of the return where appropriate: “**statement of income (withholding income tax and special income tax for reconstruction)**” and “**items concerning miscellaneous income (excluding public pensions, etc.), dividend income, capital gains under aggregate taxation, and occasional income.**”

9 Total amount of income

For those using form A and form B

◆ How to complete form A

Add up and write the total amount of the sums you have written in blocks ① to ④ in the block ⑤ on the first page of your return.

◆ How to complete form B

Add up and write the total amount of the sums you have written in blocks ① to ⑧ in the block ⑨ on the first page of your return*.

* If you have filled in the block ⑤④ (refer to page 54) on the first page of your return, fill out the total amount of the sums you have written in blocks ① to ⑧ less the amount written in the block ⑤④ on the first page of the return

Aggregation of profit and loss

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

When aggregating profit and loss, you should be aware of the following points:

- (i) If you do not have capital gains subject to aggregate taxation or any occasional income, but you do have a deficit in any of the sections from ① to ③ on the first page, you must add up the figures for each type of income as they stand.
- (ii) In the cases that differ from note (i) above, the calculations will become complex. Please contact your 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.**”
- (iii) As a rule you can't deduct the deficit of the transferring golf club memberships, etc. on or after April 1, 2014 from other income. (⇒ 13 page)

◆ Dividend income taxation methods

1. Withholding Tax System

- Dividends for listed stocks, etc. (excluding those for major shareholders, etc.)

Income tax and special income tax for reconstruction (rate of 15.315%) and inhabitant tax (5%) of the amounts paid are withheld at the source. When reporting dividends and other income, enter the amount of withheld income tax and special income tax for reconstruction in the *Statement of income (withholding income tax and special income tax for reconstruction)* field and the amount of the inhabitant tax in the *Items concerning inhabitant tax* field.

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

Only income tax and special income tax for reconstruction (20.42%) are withheld from the amounts that are paid. Enter the amount of the income tax and special income tax for reconstruction in the *Statement of income (withholding income tax and special income tax for reconstruction)* field.

2. Declared Separate Taxation System

For dividend income from listed stocks, etc. (excluding that for major shareholders), in place of aggregate taxation, you may choose to declare this as separate income based on a income tax rate of 15% (5% inhabitant tax). In this case, it is possible to subject such dividend income to aggregation of profits and losses for the amount of capital losses from listed stocks, etc. Electing to use this system, however, renders it impossible to apply tax credits to dividends received.

- ※1 Special income tax for reconstruction is imposed in conjunction with income tax.
- ※2 You need to choose the taxation methods from comprehensive taxation or separate self-assessment taxation for dividends received relating to listed shares to be included in the tax returns (one taxation method applies to all such dividends).

3. The System that Eliminates the Need to Declare Dividend Income

For the following dividends, etc., a system is in force that eliminates the need to declare said income, with the tax withheld at the source instead. When choosing to use this system, the credit for dividends or the withholding income tax and special income tax for reconstruction amount may

not be claimed.

- Small dividends
- Dividends from listed stocks, etc. (excluding those for major shareholders, etc.)
- Income distributions from specific stock investment trusts and publicly subscribed securities investment trusts
- Dividends, etc. from specified investment corporation investment units
- ※1 It is possible to choose the value of each dividend, etc. to be received in single payments (excluding payments from withholding accounts).
- ※2 Dividends, etc. from specified investment corporation investment trusts are not eligible for the credit for dividends, even if they are declared.
- ◆ Major shareholders, etc.
Refers to shareholders who own 3% or more of the total outstanding shares of listed companies, etc.
- ◆ Small-lot dividends
Small-lot dividends refer to dividends, etc. for which the total value of the payment of a one-time dividend, etc. per stock issue does not exceed the amount computed in accordance with the following formula.

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

- ※ The “dividend computation period” refers to the period from the day following the base date of payment for the most recent dividend, etc. through the base date of payment for the dividend, etc. in question.

4. Specified account for withholding tax (withholding account)

Dividends and other payments from listed stocks, etc. received in withholding accounts may be subjected to aggregation of profits and losses with capital gains, etc. of listed stocks, etc. 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 dividend income in the same accounts. When declaring capital losses in withholding accounts, however, the amount of dividend income contained in the same accounts must be declared at the same time. For further details, please refer to “The method(example) for Reporting income from sales of stocks, etc. [株式等の譲渡所得等の申告のしかた]”

3-3 Deductions from income (Tax allowances)

You may deduct the items indicated below from your amount of income. If you are a non-resident with income subject to aggregate taxation for the year 2014, however, you are eligible for basic exemption, deduction for casualty losses and deduction for donations. Further, both these and tax credits are as follows.

Chart of exemptions and deductions from income, and tax credits

		Resident		Non-resident	Those whose resident status changed during the year
		Permanent resident	Non-permanent resident		
Exemptions deductions and from income	Deduction for casualty losses (⇒34 page)	○	○	●	●
	Deduction for medical expenses (⇒35 page)	○	○	×	△
	Deduction for social insurance premiums (⇒37 page)	○	○	×	△
	Deduction for small business mutual aid premiums (⇒37 page)	○	○	×	△
	Deduction for life insurance premiums (⇒38 page)	○	○	×	△
	Deduction for earthquake insurance premiums (⇒39 page)	○	○	×	△
	Deduction for donations (⇒40 page)	○	○	○	○
	Exemption for widows or widowers (⇒41 page)	○	○	×	▲
	Exemption for working students (⇒41 page)	○	○	×	▲
	Exemption for the disabled (⇒42 page)	○	○	×	▲
	Exemption for spouses (⇒42 page)	○	○	×	▲
	Special exemption for spouses (⇒43 page)	○	○	×	▲
	Exemption for dependents (⇒44 page)	○	○	×	▲
	Basic exemption (⇒44 page)	○	○	○	○
Tax credits	Credit for dividends (⇒47 page)	○	○	○	○
	Special credit for loans ,etc. related to a dwelling (specific additions or improvements, etc.) (⇒48 page)	○	○	×	■
	Special credit for contributions to political parties (⇒49 page)	○	○	○	○
	Special credit for donation to certified NPOs , etc. (⇒49 page)	○	○	○	○
	Special credit for donation to public interest incorporated association, etc. (⇒49 page)	○	○	○	○
	Special credit for anti-earthquake improvement made to an existing house (⇒50 page)	○	○	×	■
	Special tax credit for specified housing improvements (⇒50 page)	○	○	×	■
	Special tax credit for new building, etc. of a certified house (⇒50 page)	○	○	×	■
	Credit for foreign taxes (⇒51 page)	○	○	×	□

○:Applicable

×: Not applicable

●:Applicable only to assets located within Japan whilst under non-resident status

△:Applicable for the period in which individual held resident status

▲:Applicable when judged as being a dependent as below:

- When a non-resident becomes a resident their status as of December 31st of that year takes precedence
- When a resident becomes a non-resident the following apply:

(1) If a tax agent is not appointed, status at the time the individual left Japan applies.

(2) If a tax agent is appointed, status as of December 31st of that year applies

■:Generally not applicable for the period of the year after an individual has become non-resident

□:Regarded as having generated no income during the non-resident period

1 Deduction for casualty losses

If you, your spouse or relatives living in the same household (refer to page 23) as you, whose total income in 2014 is 380,000 yen or less, suffered losses or damage to property from disaster, theft or embezzlement during 2014, you may claim this deduction for resultant unavoidable expenses.

The deduction does not cover losses caused by damage to assets not regarded as essential for living such as paintings, antiques, precious metals and second houses. These can be deducted from income from capital gains subject to aggregate taxation in the year 2014 or 2015.

Those whose total income in 2014 is less than 10,000,000 yen^{*1} and who sustained damage extending to half or more of their residence and household effects may claim the deduction for casualty losses or, if it is more profitable, they may select the exemption under the “Act on Reduction or Release, Deferment of Collection and Other Measures Related to Tax Imposed on Disaster Victims.” (refer to page 51) ^{*2}

^{*1} Whether your total income is less than 10,000,000 yen or not is judged by the total amount of income less special exemption concerning the income subject to separate taxation by filing.

^{*2} Whether it is more effective for you to apply for a deduction for casualty losses or tax reductions and exemptions under the “Act on Reduction or Release, Deferment of Collection and Other Measures Related to Tax Imposed on Disaster Victims” will depend on the amount of your income and loss.

◆ The columns for calculations

The deduction is calculated as follows:

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

^{*1} Individuals filing separate taxation from income should include their amount of income (prior to special exemption).

^{*2} Expenses related to disaster include the demolition of property damaged in disasters, etc.
If the payment period of expenses to remove the earth and sand produced by disaster is within one year after the disaster ceased (①Three years for large-scale disaster, etc. ②As for expenses related the Great East Japan Earthquake, due to unavoidable reasons, such as the situation of the business for the restoration from the Great East Japan Earthquake, if the expenses are not able to be paid within three years after the day when the disaster has ceased to have an effect, within three years after the situation has been rectified), the expenses are considered as the expenses relating to the disaster.

◆ How to complete form A

Write the “**amount of the deduction for casualty losses**” in the block ⑰ on the first page of the return.

Write the following in the section entitled “⑰ deduction for casualty losses” on the second page of the return: cause of casualty, date of casualty, type of assets damaged, amount of loss (box A), amount reimbursed by insurance (box B) and amount of expenses related to the disaster (box G).

◆ How to complete form B

Write the “**amount of the deduction for casualty losses**” in the block ⑩ on the first page of your return.

Write the following in the section entitled “⑩ deduction for casualty losses” on the second page of the return: cause of casualty, date of casualty, type of assets damaged, amount of loss (box A), amount reimbursed by insurance (box B) and amount of expenses related to the disaster (box G).

◆ Documents, etc. to be attached

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

2 Deduction for medical expenses

You are eligible for this deduction if the medical expenses of you, your spouse or relatives living in the same household (refer to page 23) as you exceeded a certain amount in 2014.

◆ The columns for calculations

The deduction is calculated as follows:

Amount of medical expenses paid	(Total)	A
Amount reimbursed by insurance	yen	B
A — B	(“0”when in deficit) yen	C
“(5) in form A or (9) in form B” on the first page of your return + amount of retirement income + amount of timber income*	yen	D
D × 0.05	(“0”when in deficit) yen	E
Amount in box E or 100,000 yen, whichever is smaller	yen	F
C — F	(Up to 2,000,000 yen and “0”when in deficit) yen	Amount of deduction for medical expenses

* Individuals filing separate taxation from income should include their amount of income (prior to special exemption).

◆ How to complete form A

Write the “**amount of deduction for medical expenses**” in the block ⑱ on the first page of your return.

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

◆ How to complete form B

Write the “**amount of deduction for medical expenses**” in the block ⑲ on the first page of your return.

Write the following in the section entitled “(19) deduction for medical expenses” on the second page of the return: amount of medical expenses paid (box [A]) and amount reimbursed by insurance (box [B]).

◆ Documents, etc. to be attached

You must attach receipt(s)* of medical payment when you file your return.

Meanwhile, if you have paid your medical expenses to many payees or the amounts of your medical expenses are large, please attach or present “statement of medical expenses [医療費の明細書]” (see page 17) indicating the details of expenses.

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

○ The expenses reimbursed in the following benefits are not deductible:

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

Note: The amount covered by insurance money and other payments is deducted to the limit of the amount of medical expenses, the subject of the payments. As a result, even if there is the amount that cannot be deducted, it will not be deducted from other medical expenses.

○ The following medical expenses are eligible:

(1) Part of expenditures incurred by the following services, not exceeding an amount commonly required for such treatment:

- 1) Medical examination or treatment by a doctor or dentist,
- 2) Purchase of medicine,
- 3) Personal services provided by a hospital, clinic, maternity home, health care facility or facility for the elderly,
- 4) Medical treatment by a masseur, acupuncturist, acupressure therapist, moxocauterist or judo-physiotherapist,
- 5) Medical care (including outpatient care at home) by a public health nurse, registered nurse, licensed nurse, or a person hired for this purpose,
- 6) Aid in childbirth by a midwife.
- 7) Compensation for certain special health guidance provided by physicians, etc.
- 8) Payments of cost of expectoration suction conducted by Certified Care Workers, etc. made on or after April 1, 2013

(Note) Costs of certain services delivered under the nursing care insurance system qualify as deductions for medical expenses.

(2) Expenses listed below which are essential for medical examination or treatment:

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

Note.1 Medical expenses include those for diaper for those individuals bed-ridden for over six months provided that receipts and diaper-use certificates [おむつ使用証明書] issued by a doctor are affixed to the final return or presented when you file it.

(Note) Certain individuals with certification of long-term nursing care as per the Long-Term Care Insurance Law who have received a deduction for medical expenses for diapers for two years or more may present “diaper usage confirmation notes,” etc. , issued by municipal authorities, etc., instead of “diaper-use certificates [おむつ使用証明書]. ”

2 The following expenses are not deductible:

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

3 Medical expenses are deductible as long as they were actually paid during the year 2014. Unpaid medical costs could be deductible for the year in which they are actually paid.

4 With regard to certain facilities or residence services delivered under the nursing care insurance system which qualify as deductions for medical expenses, please refer to "About the deductions for medical expenses."

3 Deduction for social insurance premiums

If you pay premiums or premiums are withdrawn from your salary for health insurance, national health insurance (tax), national pensions insurance, national pension fund, medical insurance for the old-old and nursing-care insurance, etc. of yourself, your spouse or relatives living in the same household as you (refer to page 23) , you may claim this deduction.

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

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

◇ How to complete form A

Specify the type of insurance and the total amount of premiums paid on the second page of your return here: (⑥ deduction for social insurance premiums) .

If you fill out the amount of deduction for social insurance premiums written on “the original record of withholding,” please write as “See the original record of withholding” in the column for kinds of social insurance in “⑥ deduction for social insurance premiums” on the second page of the return.

Write the total amount of insurance you paid in the block ⑥ on the first page of your return.

◇ How to complete form B

Specify the type of insurance and the total amount of insurance paid on the second page of your return here: (⑫ deduction for social insurance premiums).

If you fill out the amount of deduction for social insurance premiums, written on “the original record of withholding,” please write as “See the original record of withholding” in the column for kinds of social insurance in “⑫ deduction for social insurance premiums” on the second page of the return.

Write the total amount of insurance you paid in the block ⑫ on the first page of your return.

◇ Documents, etc. to be attached

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

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

4 Deduction for small business mutual aid premiums

If you paid mutual aid premiums under a contract with 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 ② corporate pension premiums and personal pension premiums based on the Defined Contribution Pension Act. or ③ Mentally Retarded Persons Mutual Aid Programs operated by local governments, you may deduct the premiums from your income.

◇ How to complete form A

Write the type of contributions, the amount of premiums and the total amount paid on the second page of your return here: “⑦ deduction for small business mutual aid premiums.”

If you have already deducted the premium from your employment income in the year-end adjustment, please write as “See the original record of withholding” in the column for kinds of premium in “⑦ deduction for small business mutual aid premiums.”

Write the total payments made in the block ⑦ on the first page of your return.

◇ How to complete form B

Write the type of contributions, the amount of premiums and the total amount paid on the second page of your return here: “⑬ deduction for small business mutual aid premiums.”

If you have already deducted the premium from your employment income in the year-end adjustment, please write as “See the original record of withholding” in the column for kinds of premium in “⑬ deduction for small business mutual aid premiums.”

Write the total payments made in the block ⑬ on the first page of your return.

◇ Documents, etc. to be attached

You must attach receipts to certify the amount of premiums you have paid in order to receive this deduction.

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

5 Deduction for life insurance premiums

If you paid insurance premiums (excluding the portion of so-called policy-holder dividends) relating to new (former) life insurance, medical care insurance and new (former) private pension insurance, such premiums paid can be deducted.

For your information, the classifications of new (former) life insurance premium, medical care insurance premiums, and new (former) personal pension insurance premium are shown on the certificates issued by life insurance companies, etc.

※ Calculation methods for deduction for life insurance premium differ between insurance premiums relating to insurance contracts, etc. concluded on and after January 1, 2012 (new life insurance premium, medical care insurance premiums, new personal pension insurance premium) and insurance premiums relating to insurance contracts, etc. concluded on and before December 31, 2011 (old life insurance premium, old personal pension insurance premium).

◇ The columns for calculations

○ Insurance premiums relating to insurance contracts, etc. concluded on and before December 31, 2011

	Old life insurance premium		Old personal pension insurance premium		
Insurance premiums paid	(Total) yen	A	(Total) yen	B	
Amount of \boxed{A} and \boxed{B}	Amount of deduction		Amount of deduction		
Up to 25,000 yen	Amount in box A yen	C	Amount in box B yen	D	
25,001 yen to 50,000 yen	$\boxed{A} \times 0.5 + 12,500$ yen yen		$\boxed{B} \times 0.5 + 12,500$ yen yen		
50,001 yen upwards	$\boxed{A} \times 0.25 + 25,000$ yen (50,000 yen maximum) yen		$\boxed{B} \times 0.25 + 25,000$ yen (50,000 yen maximum) yen		

○ Insurance premiums relating to insurance contracts, etc. concluded on and after January 1, 2012

	New life insurance premium		New personal pension insurance premium		Medical care insurance premiums	
Insurance premiums paid	(Total) yen	E	(Total) yen	F	(Total) yen	G
The amount of \boxed{E} , \boxed{F} , and \boxed{G}	Amount of deduction		Amount of deduction		Amount of deduction	
Up to 20,000 yen	Amount in box E yen	H	Amount in box F yen	I	Amount in box G yen	J
20,001 yen to 40,000 yen	$\boxed{E} \times 0.5 + 10,000$ yen yen		$\boxed{F} \times 0.5 + 10,000$ yen yen		$\boxed{G} \times 0.5 + 10,000$ yen yen	
40,001 yen upwards	$\boxed{E} \times 0.25 + 20,000$ yen (40,000 yen maximum) yen		$\boxed{F} \times 0.25 + 20,000$ yen (40,000 yen maximum) yen		$\boxed{G} \times 0.25 + 20,000$ yen (40,000 yen maximum) yen	
Total	$\boxed{C} + \boxed{H}$ (40,000 yen maximum) (If applying for \boxed{C} only, maximum 50,000 yen) ※ yen	K	$\boxed{D} + \boxed{I}$ (40,000 yen maximum) (If applying for \boxed{D} only, maximum 50,000 yen) ※ yen	L	\boxed{J} (40,000 yen maximum) yen	M

$\boxed{K} + \boxed{L} + \boxed{M}$	(120,000 yen maximum) yen	Amount of deduction for life insurance premiums
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◇ How to complete tax return A

Write the “**amount of deduction for life insurance premium**” to the block ⑧ of the first page of your return.

Write the amounts shown in the blocks of \boxed{A} , \boxed{B} , \boxed{E} , \boxed{F} , and \boxed{G} in accordance with respective classification shown in “⑧ Deduction for life insurance premium” field of the second page of your return.

Meanwhile, 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 original record of withholding” in the field of “⑧ Deduction for life insurance premium” in the second page of your return.

◇ How to complete tax return B

Write the “**amount of deduction for life insurance premium**” to the block ⑭ of the first page of your return.

Write the amounts shown in the blocks of \boxed{A} , \boxed{B} , \boxed{E} , \boxed{F} , and \boxed{G} in accordance with respective classification shown in “⑭ Deduction for life insurance premium” field of the second page of your return.

Meanwhile, 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 original record of withholding” in the field of “⑭ Deduction for life insurance premium” in the second page of your return.

In the calculation of \boxed{K} or \boxed{L} , in the case that the taxpayer has paid both new life insurance premium and old life insurance premium or both new personal pension insurance premium and old personal pension 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. However, in calculating \boxed{K} , for example, in such a case as new life insurance premium of 100,000 yen and old life insurance premium of 150,000 yen were paid, when taking deduction for old life insurance premium only (50,000 yen) is more beneficial for the taxpayer than taking deduction for both new and old life insurance premium (40,000 yen), such taxpayer can choose to take deduction for life insurance premium for old life insurance premium only subject to the upper limit of 50,000 yen. This treatment is same for new personal pension insurance premium and old personal pension insurance premium. Meanwhile, upper limit for the total of $\boxed{K} + \boxed{L} + \boxed{M}$ remains to be 120,000 yen.

◇ Evidence requirements

In order to take this deduction, you are required to attach or present the confirmation document for the amount paid, etc. (excluding those relating to the old life insurance premium and 9 thousand yen or less per contract).

However, no attachment or presentation is required for employment income earners who already took this deduction at the time of year-end adjustment.

6 Deduction for earthquake insurance premiums

Concerning casualty insurance policies, etc., if you have paid premiums for an earthquake accident insurance component, etc, these may be deducted (excluding policy-holder dividends).

Classification of insurance policies is indicated in the certification issued by nonlife insurance companies, etc.

◆ The columns for calculations

The deduction is calculated as follows:

◎ Complete based on each insurance contract

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

Proof of premiums paid for each insurance contract		Amount of premiums	
In the case of earthquake insurance premiums only		(Total) yen	A
In the case of both earthquake insurance premiums and (former) long-term casualty insurance premiums	earthquake insurance premiums	yen	B
	(former) long-term casualty insurance premiums	yen	C
In the case of (former) long-term casualty insurance premiums only		(Total) yen	D
A + B		yen	E
C + D		yen	F

◎ Amount of deduction for earthquake insurance premiums

In the case of amount in box D is up to 10,000 yen	Amount in box D = _____ yen	G
In the case of amount in box D is 10,001 yen or more	$D \times 0.5 + 5,000$ yen (15,000 yen maximum) = _____ yen	
E + G	(50,000 yen maximum) yen	H
In the case of amount in box F is up to 10,000 yen	Amount in box F = _____ yen	I
In the case of amount in box F is 10,001 yen or more	$F \times 0.5 + 5,000$ yen (15,000 yen maximum) = _____ yen	
A + I	(50,000 yen maximum) yen	J
H or J, whichever is the greater	yen	Amount of deduction for earthquake insurance premiums

◆ How to complete form A

Transfer the amount of deduction entered in the “**amount of deduction for earthquake insurance premiums**” to the block ⑨ on page one of your return.

When the amount entered in box **H** is the greater than that entered in box **J**, write the respective amounts in boxes **E** and **D** on the second page your return, here; “⑨ deduction for earthquake insurance premiums.”

When the amount entered in box **J** is the greater than that entered in box **H**, write the respective amounts in boxes **A** and **F** on the second page of your return, here; “⑨ deduction for earthquake insurance premiums.”

If the amount of deduction is same as that which has already deducted from your employment income in the year-end adjustment, please write as “See the original record of withholding” in the column “⑨ deduction for earthquake insurance premiums” on the second page of the return.

◆ How to complete form B

Transfer the amount of deduction entered in the “**amount of deduction for earthquake insurance premiums**” to the block ⑮ on page one of your return.

When the amount entered in box **H** is the greater than that entered in box **J**, write the respective amounts in boxes **E** and **D** on the second page of your return, here; “⑮ deduction for casualty insurance premiums.”

When the amount entered in box **J** is the greater than that entered in box **H**, write the respective amounts in boxes **A** and **F** on the second page of your return, here; “⑮ deduction for casualty insurance premiums.”

If the amount of deduction is same as that which has already deducted from your employment income in the year-end adjustment, please write as “See the original record of withholding” in the column “⑮ deduction for earthquake insurance premiums” on the second page of the return.

◆ Documents, etc. to be attached

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

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

* This includes those insurance premiums you have paid for long-term casualty insurance policy contracts that were entered into up until December 31, 2006 (those policies for which the period of insurance, mutual relief is 10 years or more, and for which provides for a rebate upon the expiration of the term of agreement), and for which there have been no contractual amendments since January 1, 2007. (These are called (former) long-term casualty insurance premiums)

7 Deduction for donations

You may deduct from your income a certain amount when you made donations to national government, social welfare juridical person, certified NPOs (*1), made hometown tax (donations to prefectures or municipalities), expended to acquire stocks issued by special new small and medium enterprises, certain political donations, and to trust for certain specified charitable trusts.

*1 Donations made to certified NPOs, etc., within the effective period of certification or provisional authorization will be subject.

*2 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, special credit for donation to certified NPOs, special credit for donation to public interest incorporated association, etc. respectively or deduction for donations, whichever is most beneficial.

Which of these choices will be most beneficial depends on the amount of your income, political contributions, donation and other factors. So, please prepare and confirm your "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."

*3 If you apply for individual inhabitant tax deductions for donation, please fill out the section of "deductions for donation" of the "Items concerning inhabitant taxes" and "Items concerning inhabitant taxes and enterprise taxes." As the amount of deduction depends upon the categories, please confirm "5 Deduction for donations" (page 58) before filling in the form.

◇ The columns for calculations

The deduction is calculated as follows:

Amount of donation	(Total)		A
	yen		
"⑤ in form A or ⑨ in form B" on the first page of your return + amount of retirement income + amount of timber income*	yen		B
$B \times 0.4$	("0" when in deficit)	yen	C
A or C, whichever is smaller	yen		D
$C - 2,000$ yen	("0" when in deficit)	Amount of deduction for donations	
	yen		

* Individuals filing separate taxation form should include the amount of income subject to separate taxation (prior to special exemption).

Note: 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.

◇ How to complete form A

Write the "amount of deduction for donations" in the block ⑨ on the first page of your return.

In "⑨ deduction for donations" of the second page of your return, please write the address and name of the donee. Please transcribe the amount specified in box A to the space shown as "donation."

And please also fill out "items concerning inhabitant taxes" on the second page of your return.

◇ How to complete form B

Write the "amount of deduction for donations" in the block ⑩ on page one of your return.

In "⑩ deduction for donations" of the second page of your return, please write the address and name of the donee. Please transcribe the amount specified in box A to the space shown as "earthquake-related donation," and the amount specified in box B to the space shown as "donation."

And please also fill out "items concerning inhabitant taxes and enterprise taxes" on the second page of your return.

◇ Documents, etc. to be attached

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

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

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

8 Exemption for widows or widowers

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

◆ Amount of exemption

The amount of the exemption is as follows:

	Definition	Exemption
Widows	(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 in 2014 was not more than 380,000 yen.*	270,000 yen
	(2) A woman falling under (1) who has a dependent child and whose total amount of income in 2014 was not more than 5,000,000 yen	350,000 yen
	(3) A Woman who is widowed and has not remarried or a woman with husband whose whereabouts is unknown, with an aggregate income value of 5,000,000 yen or less for 2014.	270,000 yen
Widowers	A man who has divorced but not remarried, or whose wife is dead but who has not remarried, or it is unclear whether she is alive or not, and whose total income in 2014 was not more than 5,000,000 yen and who has a child living in the same household whose total income was not more than 380,000 yen.*	270,000 yen

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

◆ How to complete form A

Write the amount of the exemption in the block ⑩ on the first page of your return.

Indicate your status (spouse dead 死別) (divorced 離婚) (spouse dead or alive unclear 生死不明) (missing in action 未帰還), by ticking the appropriate box in the section entitled “⑩ to ⑪ items applicable to the person filing” on the second page of your return.

◆ How to complete form B

Write the amount of the exemption in the block ⑱ on the first page of your return.

Indicate your status (spouse dead 死別) (divorced 離婚) (spouse dead or alive unclear 生死不明) (missing in action 未帰還), by ticking the appropriate box in the section entitled “⑱ to ⑲ items applicable to the person filing” on the second page of your return.

9 Exemption for working students

The exemption is applicable to working students except those whose total amount of income (refer to page 23) in 2014 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 form A

Write the amount of exemption in the block ⑪ on the first page of your return. If you are also using the exemption for the disabled, write the aggregate amount.

Tick the box headed “exemption for working students [勤労学生控除]” on the second page of your return in the section entitled “⑩ to ⑪ items applicable to the person filing,” and write the name of your school or college, etc.

◆ How to complete form B

Write the amount of exemption in the block “⑲ to ⑳” on the first page of your return. If you are also using the exemption for the disabled, write the aggregate amount.

Tick the box headed “exemption for working students [勤労学生控除]” on the second page of your return in the section entitled “⑱ to ⑲ items applicable to the person filing,” and write the name of your school or college, etc.

◆ Documents, etc. to be attached

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

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

10 Exemption for persons with disabilities

If you, your dependents, or your spouse who qualifies for an exemption is the disabled or those with special disabilities (who lives in the same domicile) as of December 31st of the year concerned (in the case they are deceased during the year, as of the day of death), certain exemption can be applied.

The exemption for persons with disabilities is available for dependents under the age of 16 years who are not eligible for exemption for dependents.

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

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

◆ Amount of exemption

The amount of the exemption is 270,000 yen per a disabled person (or 400,000 yen for a person with a special disability, or 750,000 yen for a person with a special disability who lives in the same domicile).

◆ How to complete form A

Write the amount of the exemption in the block ⑪ on the first page of your return. If you are also claiming the exemption for working students, write the aggregate amount.

Write the name of the disabled person on the second page of your return, here: "⑪ exemption for the disabled." If you are claiming the exemption for a person with a special disability or a person with a special disability who lives in the same domicile, please draw a circle around their name.

◆ How to complete form B

Write the amount of the exemption in the block "⑲~⑳" on the first page of your return. If you are also claiming the exemption for working students, write the aggregate amount.

Write the name of the disabled person on the second page of your return, here: "⑳ exemption for the disabled." If you are claiming the exemption for a person with a special disability or a person with a special disability who lives in the same domicile, please draw a circle around his/her name.

11 Exemption for spouses

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

A qualified spouse is defined as one living in the same household (refer to page 23) as the taxpayer as of December 31st of the year concerned, (in the case they are deceased during the year, as of the day of decease) and whose total amount of income (refer to page 23) for 2014 did not exceed 380,000 yen. This does not include family employees of those filing a blue or a white return.

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

◆ Amount of exemption

The amount of the exemption is as follows:

Definition	Exemption
Ordinary qualified spouse	380,000 yen
Elderly qualified spouse*	480,000 yen

* **An elderly qualified spouse** is one born on or before January 1, 1945 (one who is aged 70 or over).

◆ How to complete form A

Write the amount of the exemption in the block ⑫~⑬ on the first page of your return.

Write your spouse's name and date of birth on the second page of your return, here: "⑫ to ⑭ (special) exemption for spouses and dependents," and tick the box for exemption for spouses.

In the block shown in "classification" [区分] only those who are eligible for special exemption for spouse can make an entry.

◆ How to complete form B

Write the amount of the exemption in the block ⑳~㉑ on the first page of your return.

Write your spouse's name and date of birth on the second page of your return, here: "㉑ to ㉓ (special) exemption for spouses and dependents," and tick the box for exemption for spouses.

In the block shown in "classification" [区分] only those who are eligible for special exemption for spouse can make an entry.

12 Special exemption for spouses

If your total amount of income for 2014 is 10,000,000 yen or less and you have a spouse living in the same household (refer to page 23) whose total amount of income in 2014 exceeds 380,000 yen but is less than 760,000 yen, a fixed exemption may be claimed according to his or her income. The exemption cannot be applied by the family employees of those filing blue returns or white returns.

This exemption is not applicable if your spouse claims special exemption for you as a spouse.

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

Note. Please note that if your spouse's total income derives solely from part time earnings, his or her income would be the amount of employment income calculated based on the amount of earnings (refer to page 28).

If your spouse's total income derives solely from public pension, his or her income would be the miscellaneous income calculated based on the amount of earnings from public pension (refer to page 29).

◇ Amount of exemption

The amount of the exemption is as follows:

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

◇ How to complete form A

Write the amount of the exemption in the block ⑫~⑬ on the first page of your return. Write "1" in the block shown in "classification [区分]". Write the total amount of your spouse's income in the block ④① on the first page of your return.

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

◇ How to complete form B

Write the amount of the exemption in the block ⑳~㉔ on the first page of your return. Write "1" in the block shown in "classification [区分]". Write the total amount of your spouse's income here: in the block ④⑨ on the first page of your return.

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

13 Exemption for dependents

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

A dependent qualified for exemption includes dependents who were born before January 1, 1999 (i.e. the age of 16 years or older).

* 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 (refer to page 23) as of December 31 of the year in question (upon the death of such persons during the year, as of the date of their death), and whose aggregate individual income during 2014 (refer to page 23) is not more than 380,000 yen. The exemption cannot be applied by the family business employees of those filing blue returns or white returns.

◆ Amount of exemption

The amount of the exemption is as follows:

Definition	Exemption
Ordinary dependent qualified for exemption	380,000 yen
Specific dependent qualified for exemption* ¹	630,000 yen
Elderly qualified dependents* ² living with the taxpayer who are parents or grandparents of the taxpayer* ³ or his/her spouse	580,000 yen
Other elderly qualified dependents	480,000 yen

◆ How to complete form A

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

Also write the total amount of the exemption on the second page, here: “⑭ total amount of exemption for dependents.”

Write the total amount of the exemption in the block ⑭ on the first page of your return.

◆ How to complete form B

Write the name of the dependents qualified for exemption, their relationship to you, their date of birth and the amount of the exemption on the second page of your return, here: “⑳ to ㉓ (special) exemption for spouses and dependents.”

Also write the total amount of the exemption on the second page, here: “㉓ total amount of exemption for dependents.”

Write the total amount of the exemption in the block ㉓ on the first page of your return.

*1 “A specific dependent qualified for exemption” is a dependent qualified for exemption born between January 2nd 1992 and January 1st 1996 (19 years or older but younger than 23 years of age).

*2 “An elderly qualified dependent” is a dependent qualified for exemption (excluding your spouse) born on or before January 1st 1945 (one who is aged 70 or over).

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

14 Basic exemption

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

◆ Amount of exemption

The amount of the exemption is 380,000 yen.

◆ How to complete form A

Write the amount of exemption, 380,000 yen, in the block ⑮ on the first page of your return.

◆ How to complete form B

Write the amount of exemption, 380,000 yen, in the block ㉔ on the first page of your return.

15 Total sum of ⑥ to ⑮ (For Form A only)

Please write the total amount of the sums you have written in the blocks ⑥ to ⑮ in the block ⑯ on the first page of your return.

If you are claiming tax refund in your return having no income other than employment income subject to the year-end adjustment, and if the amount of the total deductions from income is the same as the amount of deductions made in the year-end adjustment, you do not have to fill out blocks ⑥ to ⑮ on the first page of the return as well as section ⑥ to ⑭ on the second page of the return by transferring “the total amount of deductions from income” in your original record of withholding to the block ⑯.

16 Grand total column (⑳ or ㉕)

◆ How to complete form A

Write the aggregate amount you have entered in the columns ⑯ through ⑲ in the block ㉑ on the first page of your return.

◆ How to complete form B

Write the aggregate amount you have entered in the columns ⑩ through ㉔ in the block ㉕ on the first page of your return.

3-4 Calculating your tax

1 Taxable income

◇ How to calculate your taxable income

The amount of your taxable income is calculated as follows:

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

◇ How to complete form A

Rounding down the fractions less than 1,000 yen, write the amount in block ⑤ less the amount in block ⑳ on the first page of your return, here: ㉑.

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

◇ How to complete form B

Rounding down the fraction less than 1,000 yen, write the amount in block ⑨ less the amount in block ㉕ on the first page of your return, here: ㉖. If the figure you calculate by subtracting block ㉕ from block ⑨ is less than 1,000 yen, or is a deficit, it is not necessary to write the amount.

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

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

2 Amount of tax imposed on taxable income

◇ How to calculate your tax imposed on taxable income

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

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

◇ For those using form A

The figure is obtained by applying the tax rate to the amount in block ㉑ on the first page of your return.

Write the “amount of tax imposed on taxable income” on the first page of your return, here: ㉒.

◇ For those using form B

The figure is obtained by applying the tax rate to the amount in block ㉖ on the first page of your return.

Write the “amount of tax imposed on taxable income” on page one of your return, here: ㉗.

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

If you have opted for averaging taxation on fluctuating or temporary income, write the amount calculated on the “calculation form averaging taxation on fluctuating income or temporary income” here : ㉘ on the first page of your return.

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

3 Credit for dividends

Of the amount of aggregate income, when receiving payments of dividends (excluding interest from funds, dividends for which the decision was made not to list on the final tax return, etc.) from a corporation that has its head office in Japan (excluding special purpose companies or investment companies), dividend income from special stock investment trusts (excluding such income accrued from investment in foreign stock price indexes) and special securities investment trusts*¹ (For those who have chosen separate self-assessment taxation, etc., no tax credit for dividends is allowed.), the prescribed amounts may be exempted.

◇ How to calculate the credit

The amount of the credit is calculated as follows:

Amount of income from dividends (block ③ on page 1 of Form A or block ⑤ on page 1 of Form B) * ²	yen	A
Taxable income (block ②① on page 1 of Form A or block ②⑥ on page 1 of Form B) * ³	,000 yen	B

B - 10,000,000 yen	(“0” when in deficit) yen	C
A - C	(“0” when in deficit) yen	D
D × 0.1	yen	E
(A - D) × 0.05	yen	F
E + F	yen	Amount of credit for dividends

◇ How to complete form A

Write the “**amount of the credit for dividends**” on the first page of the return, here: ②③.

◇ How to complete form B

Write the “**amount of the credit for dividends**” on the first page of the return, here: ②⑨.

Note: If you have received dividends from specific security investment trusts*¹, you must calculate in the “calculation form for credits for dividends relating to specific security investment trusts [特定証券投資信託に係る配当控除の計算書].”

*1 “Specific security investment trusts” are defined as stock investment trusts (excluding specific stock investment trusts) other than public and corporate bond investment trusts, excluding specific foreign currency-denominated securities investment trusts. For more details please refer to “**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].**”

*2 The income from dividends which are not eligible for credit for dividends should not be included in this calculation.

*3 If you have any income subject to separate taxation by filing, please contact your Tax Office, because the calculation would be different.

4 Block ②⑨

For those using form B

For those who conduct business and are eligible for the tax credit, etc., provided in Article 10 through Article 10-5-5 the Act on Special Measures concerning Taxation such as “special credit in income tax when conducting test research,” etc., write the credit amount.

◇ How to complete form B

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

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, 2000 (excluding the period from July 1, 2001 through December 31, 2004), a deduction may be claimed when meeting certain requirements.

For more details, please refer to “For those who receive the special credit for loans ,etc. related to a dwelling” or “For those who receive the special credit for loans ,etc. related to a dwelling for specific additions or improvements, etc.”

◇ How to complete form A

Write 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.)” [(特定増改築等)住宅借入金等特別控除額の計算明細書] on the first page of your return, here: ㉔. Round down the fractions less than 100 yen.

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

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

Enter one of the following in front of the date when you started living in the dwelling, as appropriate: (特) if claiming the exception to the special credit for loans ,etc. related to a dwelling; (認) if claiming the special credit for loans ,etc. related to a dwelling (new building, etc. of a certified long-life quality house); (増) if claiming the special credit for loans ,etc. related to a dwelling for specified additions of improvements to make barrier free; and (断) if claiming the special credit for loans ,etc. related to a dwelling for specified additions of improvements to save energy.

Moreover, the acquisition, etc. of houses is applicable to specified acquisition (the acquisition of houses, etc. when the amount of consumption tax, etc. that is included in the payments or expenses related to the acquisition of houses, etc. (meaning the total amount of consumption tax and local consumption tax) is the amount of consumption tax, etc. that is to be imposed at the 8% consumption tax and local consumption tax rate), the word, “(特定),” is stated at the end of the date of the commencement of residence.

◇ How to complete form B

Write 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.)” [(特定増改築等)住宅借入金等特別控除額の計算明細書] on the first page of your return, here: ㉕. Round down the fractions less than 100 yen.

- * When salaried workers enter the amount already claimed for this credit in the year-end tax adjustment, in cases when the amount is recorded in the “Amount of special credit for loans relating to a dwelling (amount deductible for loans relating to a dwelling)” block on the record withholding, transcribe that amount to block ㉕.
- * 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 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”.

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

Enter one of the following in front of the date when you started living in the dwelling, as appropriate: (特) if claiming the exception to the special credit for loans ,etc. related to a dwelling; (認) if claiming the special credit for loans ,etc. related to a dwelling (new building, etc. of a certified long-life quality house); (増) if claiming the special credit for loans ,etc. related to a dwelling for specified additions of improvements to make barrier free; and (断) if claiming the special credit for loans ,etc. related to a dwelling for specified additions of improvements to save energy.

Moreover, the acquisition, etc. of houses is applicable to specified acquisition (the acquisition of houses, etc. when the amount of consumption tax, etc. that is included in the payments or expenses related to the acquisition of houses, etc. (meaning the total amount of consumption tax and local consumption tax) is the amount of consumption tax, etc. that is to be imposed at the 8% consumption tax and local consumption tax rate), the word, “(特定),” is stated at the end of the date of the commencement of residence.

6 Special credit for contributions to political parties

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

If you claimed the deduction for donations (refer to page 40), you are not allowed to claim this special credit at the same time. (Because which of these deductions will be most beneficial depends upon the amount of your income, political contributions and other factors, please confirm the details in the “detailed statement and calculation form for the special credit for contributions to political parties”)

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

◇ How to complete form A and B

Please refer to “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].”

7 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.

Meanwhile, if you already took deductions for donations made to certified NPOs, etc. (refer to page 40), ” you are not eligible to take this deduction (Which deduction is better for you depends on the amount of your income and the amount of the donation, etc.).

For further details, see “For those who receive special credit for donation to certified NPOs, etc.”

◇ How to complete form A and B

Please refer to “Detailed statement and calculation form for special credit for donation to certified NPOs , etc [認定NPO法人等寄附金特別控除額の計算明細書].”

8 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, or a juridical person for offenders rehabilitation, a special credit for donation to public interest incorporation association, etc. may be claimed when meeting certain requirements.

In relation to the donation to a public interest incorporated association, etc., if you claimed the "deduction for donation" (refer to page 40), you are not allowed to claim this special credit at the same time. Which of these will be the most beneficial depends on the amount of your income, donation and other factors.

For more details, please refer to “For those who receive the special credit for donation to public interest incorporated association, etc.”

◇ How to complete form A and B

Please refer to “ 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]. ”

9 Special credit for anti-earthquake improvement made to an existing house

In the event that seismic retrofitting was executed on a building that you use as a dwelling (limited to buildings constructed prior to May 31, 1981), credit may be claimed upon satisfying certain conditions.
For more details, please refer to “Detailed statement and calculation form for special deduction for anti-earthquake improvement made to an existing house.”

◇ How to complete form A and B

Please refer to “Detailed statement and calculation form for special deduction for anti-earthquake improvement made to an existing house [住宅耐震改修特別控除額の計算明細書].”

10 Special tax credit for specified housing improvements

If improvement work was performed on a house to make it barrier free or save energy and that house was used as a dwelling, a deduction may be claimed provided that certain conditions are met.
For more details, please refer to “For those who receive the special tax credit for specified housing improvements.”

◇ How to complete form A and B

Please refer to “Detailed statement and calculation form for special tax credit for specified housing improvements [住宅特定改修特別税額控除額の計算明細書].”

11 Special tax credit for new building, etc. of a certified house

If you built or purchased a newly built certified house and that house was used as a dwelling, a deduction may be claimed provided that certain conditions are met.
For more details, please refer to “For those who receive the special tax deduction for new building, etc. of certified houses.”

◇ How to complete form A and B

Please refer to “Detailed statement and calculation form for special tax credit for new building, etc. of a certified house [認定住宅新築等特別税額控除額の計算明細書].”

12 Balance of tax amount (1)

◇ How to complete form A

Write the amount in ㉔ minus the amounts in boxes, ㉓, ㉔, ㉕, ㉖, ㉗, ㉘, ㉙ and ㉚.

When your balance of tax amount is in surplus, write the amount on the first page of the return, here: ㉛.

When you are in deficit, write “0” on the first page of the return, here: ㉛.

◇ How to complete form B

Write the amount in ㉗ minus the amounts in boxes, ㉘, ㉙, ㉚, ㉛, ㉜, ㉝, ㉞, ㉟ and ㊱.

When your balance of tax amount is in surplus, write the amount on the first page of the return, here: ㊲.

When you are in deficit, write “0” on the first page of the return, here: ㊲.

13 Credit for officially proclaimed natural disasters

This credit can be applied by those whose income (refer to page 34) was not over 10,000,000 yen in 2014 and whose dwelling or household effects suffered damage due to disasters amounting to one half of their value. The deduction does not include amounts reimbursed by insurance policies, etc.

It is not applicable if you are claiming the deduction for casualty losses (refer to page 34).

◇ How to calculate the credit

The amount of the credit is calculated as follows:

Balance of tax amount (block ③② on page 1 of Form A or block ③⑧ on page 1 of Form B)	_____ yen	A
Total amount of income	Credit for officially proclaimed natural disasters	
Up to 5,000,000 yen	Amount in box A = _____ yen	Credit for officially proclaimed natural disasters
5,000,001 yen to 7,500,000 yen	$A \times 0.5$ = _____ yen	
7,500,001 yen up to 10,000,000 yen	$A \times 0.25$ = _____ yen	

◇ How to complete form A

Write the amount of the “credit for officially proclaimed natural disasters” on the first page of the return, here: ③③

◇ How to complete form B

Write the amount of the “credit for officially proclaimed natural disasters” on the first page of the return, here: ③⑨

14 Rebalance of tax amount

◇ How to complete form A

Write the amount of money after subtracts that deduct ③③ from ③② in the block ③④.

◇ How to complete form B

Write the amount of money after subtracts that deduct ③⑨ from ③⑧ in the block ④①.

15 Amount of special income tax for reconstruction

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

◇ How to complete form A

Write the amount of money that you multiply the amount of money in the block ③④ by a tax rate of 2.1% in the block ③⑤.

◇ How to complete form B

Write the amount of money that you multiply the amount of money in the block ④① by a tax rate of 2.1% in the block ④②.

16 Amount of income tax and special income tax for reconstruction

Add up income tax and special income tax for reconstruction.

◇ How to complete form A

Add up and write the total amount of the sums you have written in the block ③④ and ③⑤ in the block ③⑥.

◇ How to complete form B

Add up and write the total amount of the sums you have written in the block ④① and ④② in the block ④③.

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

17 Credit for foreign taxes

You may claim this credit if you have paid tax corresponding to income tax overseas in 2014.

For further information, please refer to “For those who receive credit for foreign taxes.”

◇ How to complete form A and B

Please refer to “For those who receive credit for foreign taxes [外国税額控除を受けられる方へ].”

18 Deduction for withholding income tax and special income tax for reconstruction

In cases when payers of salaries, pensions, etc. withhold amounts of income tax and special income tax for reconstruction in advance, those tax amounts are deductible. But as for interest income or dividend income subject to separate taxation at source, or as for dividends, etc. (refer to “dividend income taxation methods” on page 32), which you have opted not to report in your final return, you cannot deduct the withholding income tax and special income tax for reconstruction on such income, since taxation is completed by withholding at source.

◇ How to complete form A

Write the type of income, the place where the income accrued, the name of your employer, amount of earnings and withholding income tax and special income tax for reconstruction on 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）**]” on the second page of the return. Write the total amount here: ㉔.

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

Write the total amount of withholding income tax and special income tax for reconstruction that you entered in (㉔ total amount of the withholding income tax and special income tax for reconstruction) [㉔**源泉徴収税額の合計額**], on page two of your return, here: ㉔ on the first page of the return.

◇ How to complete form B

Write the type of income, the place where the income accrued, the name of your employer, amount of earnings and withholding income tax and special income tax for reconstruction on 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）**]” on the second page of the return. Write the total amount here: ㉕.

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

Write the total amount of withholding income tax and special income tax for reconstruction that you entered in (㉕ total amount of the withholding income tax and special income tax for reconstruction) [㉕**源泉徴収税額の合計額**], on page two of your return, here: ㉕ on the first page of the return.

* If declaring retirement income, dividend income from listed stock, etc. chosen separate taxation, or capital gains related to stocks and shares on the third page of the return (for separate taxation), include the withholding income tax and special income tax for reconstruction for such income in the total amount of withholding income tax and special income tax for reconstruction.

19 Balance of income tax and special income tax for reconstruction amount

◇ How to complete form A

This is the amount in block ㉔ minus the amount in block ㉗ and ㉘.

If the amount of your balance is in surplus, write the amount (rounding down the fractions less than 100 yen) on the first page of your return, here: ㉙.

If the amount is in deficit, write on the first page of your return, here: ㉚.

◇ How to complete form B

This is the amount in block ㉕ minus the amount in block ㉗ and ㉘.

If the amount of your balance is in surplus, write the amount (rounding down the fractions less than 100 yen) on the first page of your return, here: ㉙.

If the amount is in deficit, write a triangle (△) or a minus (－) on the first page of your return, here: ㉚.

20 Amount of estimated income tax and special income tax for reconstruction**For those using form B**

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

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

◇ How to complete form B

Regardless of whether they have actually paid or not, those who have been notified of first installment and second installment tax by their Tax Office must write the amounts for both installments on the first page of their return, here: ④⑥.

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

21 Amount of third installment income tax and special income tax for reconstruction**For those using form B**

This is the amount after subtracts that deduct ④⑥ from ④⑤.

◇ How to complete form B

When the amount of your third installment is in surplus, write the amount (rounding down the fractions less than 100 yen) on the first page of your return, here: ④⑦.

When the amount is in deficit, write the amount on the first page of your return, here: ④⑧.

3-5 Other items regarding page one of the return

◇ How to complete form A

(1) Total amount of spouse's income ④①

Write your spouse's total amount of income of 2014 (refer to page 23) if you are applying the special exemption for a spouse (refer to page 43).

(2) Total amount of withholding income tax and special income tax for reconstruction for miscellaneous and occasional income ④②

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

(3) Amount of unpaid withholding income tax and special income tax for reconstruction ④③

When filling out field ④① of the tax return (when you are to receive a tax refund), in cases when amounts of income remain unpaid by the payers of salaries, etc., persons for whom withholding income tax and special income tax for reconstruction due on said unpaid income have not been paid by the payers are required to indicate the amounts of the unpaid withholding income tax and special income tax for reconstruction in question.

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

◇ How to complete form B

(1) Total amount of spouse's income ④⑨

Write your spouse's total amount of income of 2014 (refer to page 23) if you are applying the special exemption for a spouse (refer to page 43).

(2) Total amount of deduction for salaries of family employees ⑤①

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

(3) Special exemption for blue returns ⑤①

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

(4) Total amount of withholding income tax and special income tax for reconstruction for miscellaneous and occasional income ⑤②

If your income withheld at source includes miscellaneous income or occasional income, etc., you must include the withholding income tax and special income tax for reconstruction for such income in the total amount of withholding income tax and special income tax for reconstruction.

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 ⑤③

When field ④⑤ of the tax return shows a deficit, in cases when amounts of income remain unpaid by the payers of salaries, etc., persons for whom withholding income tax and special income tax for reconstruction due on said unpaid income have not been paid by the payers are required to indicate the amounts of the unpaid withholding income tax and special income tax for reconstruction in question.

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

(6) Losses carried forward to deduct from the income of this year ⑤④

In cases where a loss amount is brought forward from the previous year and subtracted from the income tax amount for 2014, in the following year and beyond when there are no losses brought forward, write in the amount of the brought forward loss that was subtracted.

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

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

(7) Amount eligible for average taxation ⑤⑤, fluctuating income and extraordinary income ⑤⑥

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

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

3-6 Notification of postponement of tax payment

Write if you want to postpone the payment of third installment income tax and special income tax for reconstruction.

◇ How to calculate postponed tax

Postponed tax is calculated as follows:

Amount of third installment tax to be paid (③⑨ (Form A) or ④⑦ (Form B) on page 1 of return)	_____ yen	A
The amount notified (not more than $(A \times 0.5)$)	(Round down the fractions less than 1,000 yen) _____,000 yen	B
A - B	_____00yen	Amount of tax to be paid by due date of filing return

◇ How to complete form A

Write the amount you have calculated as above on the first page of your return, here: “**amount of tax to be paid by due date of filing return** ④④),” also, write the amount in box B here: ④⑤.

◇ How to complete form B

Write the amount you have calculated as above on the first page of your return, here: “**amount of tax to be paid by due date of filing return** ⑤⑦),” also, write the amount in box B here: ⑤⑧.

3-7 Where to receive your refund

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

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

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

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

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

2 Refunds may not be transferred to some banks only for the Internet. Please inquire individual banks in advance about whether or not refunds may be transferred.

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

Examples

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

還受 付さ る取 得場 所	○ ○	銀行 金庫・組合 農協・漁協	○ ○	本店・支店 出張所 本所・支所
郵便局 名等	※Unnecessary to fill in			
口座番号 記号番号	× × × × × × × ×	預金 種類	普通 ○ 当座 ○ 貯蓄 ○	

Account number (within 7 digits)

Indicate the type of account by circling the dot line.

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

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

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

還受 付さ る取 得場 所	※Unnecessary to fill in	銀行 金庫・組合 農協・漁協	※Unnecessary to fill in	本店・支店 出張所 本所・支所
郵便局 名等	※Unnecessary to fill in			
口座番号 記号番号	1 × × × × 0 - × × × × × × × ×	預金 種類	普通 ○ 当座 ○ 貯蓄 ○	

Code (5 digit)

Number (2 to 8 digits)

Fill out **only the code and number** from the left space.

* Do not fill out 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.).

3-8 About inhabitant taxes and enterprise taxes regarding page 2 of the return

For persons who have filed final tax returns, because the data for said final tax returns and other documents will be forwarded to local public entities, there is no need to additionally submit returns for the inhabitant tax, the enterprise tax, or other taxes. However, as for the following items, please fill out as appropriate in “Items concerning inhabitant taxes [住民税に関する事項]” (in the case of Form A) or “Items concerning inhabitant taxes and enterprise taxes [住民税・事業税に関する事項]” (in the case of Form B) on the second page of the return, since local tax, income tax and special income tax for reconstruction differ with reference to those items.

Please contact your local municipal office for more detail.

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

For persons with no obligation to file final tax returns, 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 Means of payment of inhabitant tax on income other than employment income and miscellaneous income from public pensions, etc. of salary income earners

For those using form A and form B

Persons may elect to use a method of payment for the inhabitant tax related to the income other than salary income or income from public pension or other sources (if the person is under 65 years of age as of April 1, 2015, other than salary income).

Persons electing deduction from a salary are requested to check the “Deduction from Wages”[給与から差引き] box on the second page of their return. 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 salary income and income pertaining to public pensions and other sources for persons aged 65 years or older as of April 1, 2015, will be deducted from the salaries, public pensions, and other sources, respectively.

Please refer to “Notification from Local Governments” on page 16 of this guide about the special collection of individual inhabitant's taxes of income from public pensions.

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

For those using form A and form B

[別居の控除対象配偶者・控除対象扶養親族の氏名・住所] (in the case of Form A)

[別居の控除対象配偶者・控除対象扶養親族・事業専従者の氏名・住所] (in the case of Form B)

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

3 Family employees treated as qualified spouses, etc. for income tax

For those using form B

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

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

4 Inhabitant taxes

[住民税]

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

For those using form A and form B

If you have a dependent under the age of 16 years who is not eligible for exemption for a dependent, please write the dependent's name, relationship and date of birth, and his/her address if he/she does not reside with the taxpayer.

b) Special provisions for computing dividend income

For those using form A and form B

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

Refer to page 27 for dividend income.

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

Amount of dividend income (block ③ on page 1 Form A) (block ⑤ on page 1 Form B)		A
	yen	
Small dividends, etc., from unlisted stocks you opted not to report on your return.		B
	yen	
A + B	yen	Special provisions for computing dividend income

c) Special treatment for non-residents[非居住者の特例]

For those using form A and form B

As for those who were non-residents for a period during 2014, inhabitant tax is not charged on domestic-source income which accrued during the period. Write the amount of such domestic-source income subject to separate taxation by withholding in the appropriate section on the second page of the return.

d) Deduction of allocated dividend amount[配当割額控除額]

Amount of deduction for income received from transfer of stocks, etc. [株式等譲渡所得割額控除額]

For those using form A and form B

Regarding the amount of the so-called “specific dividend, etc.” from which the prefectural inhabitant tax dividend rate is specially withheld during 2014 (5% of the tax rate), ① in the event that this amount was included in withholding at source without being reported as income tax and special income tax for reconstruction, the amount for inhabitant tax will also be considered as being part of special withholding, and ② in the event that this amount was reported as income tax and special income tax for reconstruction and a deduction or refund of the amount withheld at source of income tax and special income tax for reconstruction is received, a deduction or refund for the amount specially withheld for inhabitants tax will also be receivable. Thus, if you reported this amount as income tax and special income tax for reconstruction, 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 second page of the return.

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

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

Please write the each amount of the donations regarding, ① hometown tax(donations to prefectures or municipalities), ② donations to the Japan Red Cross Society or local chapters of the community chest where you were a resident as of January 1, 2015, ③ donations specified in ordinance of the prefecture where you were a resident as of January 1, 2015, and ④ donations specified in ordinance of the municipality where you were a resident as of January 1, 2015.

※ For a donation made as charity fund relating to the Great East Japan Earthquake to a fundraising organization, 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.”

For example, if you misplaced the amount of your donation made to the Japanese Red Cross Society as the support money for the Great East Japan Earthquake in the field of “Community chest or local chapter of Japan Red Cross Society in area of domicile,” instead of “Prefectural / municipal portion,” 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.

～In the case of donations eligible for individual inhabitant tax deductions for donations～

Entries in the “Deductions for donations” section under [住民税に関する事項] “Items concerning inhabitant taxes” for those using form A, [住民税・事業税に関する事項] “Items concerning inhabitant taxes and enterprise taxes” for those using form B” for donations eligible for individual inhabitant tax deductions for donations should be made as follows.

(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) Special Public interest incorporated foundation (specified by ordinance of the prefecture of domicile) | 25,000 yen |
| 6) Certified NPOs △△
(specified by ordinance by both the prefecture and municipality of domicile) | 5,000 yen |

A In the “Prefectural/municipal portion” box, enter (1) and (2).

$$(1) + (2) = 120,000 \text{ yen}$$

B In the “Community chest or local chapter of Japan Red Cross Society in area of domicile” box, enter (3) and (4).

$$(3) + (4) = 110,000 \text{ yen}$$

C In the “Prefecture” box under “Specified by ordinance,” enter (5) and (6).

$$(5) + (6) = 30,000 \text{ yen}$$

D In the “Municipality” box under “Specified by ordinance,” enter (6).

$$5,000 \text{ yen}$$

Tax credit for donations	Prefectural/municipal portion	yen 120,000	Specified by ordinance	Prefecture	yen 30,000
	Community chest or local chapter of Japan Red Cross Society in area of domicile	yen 110,000		Municipality	yen 5,000

※ Because the amount of donations in ⑥ is included in the fields for both Prefecture and Municipality, the aggregate amount of ① through ⑥ will not be the same as the aggregate amount of A through D.

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

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

- (i) Individuals who run no less than two kinds of business have income from any of the following:

- 1) Income from livestock rearing (except when practiced in conjunction with agriculture)
- 2) Income from fisheries (excluding the small-scale picking or catching of marine flora and fauna)
- 3) Income from manufacturing of charcoal
- 4) Income from massage, acupuncture, acupressure therapy, moxibustion, judo-physiotherapy or any other variety of medical enterprise (However, enterprise taxes will not be imposed when business is conducted by persons whose combined vision has failed or whose combined vision (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*

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

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

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

The special exemption permitted for those filing a blue return is not applicable to enterprise tax. If you have applied this reduction, you should write this amount on the second page of your return, here: “special reduction for the blue returns subtracted from real estate income [不動産所得から差し引いた青色申告特別控除額].”

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

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

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

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

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

If you established or closed-down a business during 2014, circle the section on the second page of your return titled: “establishment or closure of business in the previous year [前年中の開（廃）業],” and write the day and month of establishment or closure.

f) Those with offices, etc. in other prefectures

Enterprise tax will be imposed according to the location of the business. If there are offices in several different prefectures (“prefectures” 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 second page of your return, here: office(s), etc. in other prefecture(s). [他都道府県の事務所等].

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

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

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

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.

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

Items		Documents to be attached or presented and the way to attach or show	
Earnings	Business (sales, etc.)	“financial statement” (for blue return filer), or “statement of profit and loss” (for white return filer)	Submit with the return.
	Business (agriculture)		
	Real estate		
	Employment	original record of withholding of employment income Please refer to the guide, “About specially designated expenditure from employment income”	Attach to the backing paper for attached documents
	Miscellaneous	original record of withholding of public pension plan	Submit with the return.
Dividend income subject to aggregate taxation		If declaring dividends on listed stocks, etc., you must also submit an advice of payment of dividends or a special account annual transaction report, depending on the type of dividends, etc. to be declared.	
Those whose total income excluding retirement income exceeds 20million yen		“itemized statement of assets and debts”	
Deductions from income	Deduction for casualty losses	receipts of the expenditure which was expended as a result of the casualty	Attach to the backing paper for attached documents or present on submission of the return.
	Deduction for medical expenses	receipt issued by doctors, etc. *1,2 detailed statement of medical expenses	
	Deduction for social insurance premiums	In the case of receiving the deduction for the social insurance premiums for the national pension insurance premiums (and the contributions to the national pension fund), you must prepare a “social insurance premiums (national pension insurance premiums) deduction certificate,” etc. *3	
	Deduction for small business mutual aid premiums	certification of payment of premium*3	
	Deduction for life insurance premiums	certification of payment*3	
	Deduction for earthquake insurance	certification of payment*3	
	Deduction for donations	receipt of donation issued by the donees ○ In the case of specific corporations in public interest, educational institutions, and the donation made to be a trust of specific corporations in public interest; certification or copy of certification providing that the donee or trust is an eligible ○ In the case of political donation; “Document for deductions (tax credit) for donations” stamped by the Election Administration Commission.	
	Exemption for working students	certification issued by the school or corporation*3	
Calculation of tax	[]	statement regarding the deduction you are applying	Submit with the return.
	Special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.)	See “For those who receive the special credit for loans, etc. related to a dwelling” and “For those who receive the special credit for loans, etc. related to a dwelling for specific additions or improvements, etc.”	
	Special credit for contributions to political parties	“Detailed statement and calculation form for the special credit for contributions to political parties” “Document for deductions (tax credit) for donations” stamped by the Election Administration Commission	Attach to the backing paper for attached documents
	Special credit for donation to certified NPOs, etc.	“Detailed statement and calculation form for special credit for donation to certified NPOs, etc.”	Submit with the return
		Receipt of donations issued by the certified NPOs, etc.	Attach to the backing paper for attached documents
	Special credit for donation to public interest incorporated association, etc.	“Detailed statement and calculation form for special credit for donation to public interest incorporated association, etc.”	Submit with the return
		○ A receipt of donation issued by the public interest incorporated association, etc. which is the donee. ○ A copy of the certificate evidencing the eligibility of the juridical person	Attach to the backing paper for attached documents
	Special credit for anti-earthquake improvement made to an existing house	See “The detailed statement and calculation form for special deduction for anti-earthquake improvement made to an existing house.”	Submit with the return.
	Special tax credit for specified housing improvements	See “For those who receive the special tax credit for specified housing improvements.”	
	Special tax credit for new building, etc. of a certified house	See “For those who receive the special tax credit for new building, etc. of a certified house.”	
	Credit for foreign taxes	○ “Statement of foreign tax credit” ○ documents to certify that foreign tax was charged	
Residents with a period in which they were non-permanent residents in 2014		“Confirmation of the Type of Resident Status, Etc.”	

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

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

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

Note: If you have used appendix or calculation form mentioned in this guide (page 17), you are requested to submit with your return such appendix or calculation form in addition to the documents above.

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

申告所得税及び復興特別所得税、消費税及び地方消費税の振替納税を新規に利用される方は依頼内容を変更される方は、このページを手引きから切り離し、次の「預貯金口座振替依頼書兼納付書送付依頼書」に必要事項を記入し、預貯金通帳に使用している印鑑を押して確定申告書と一緒に税務署に提出するか、金融機関へ提出してください。

- 1 振替納税（口座振替）は全国の銀行（ゆうちょ銀行を含みます。）、信用金庫、労働金庫、信用組合、農協及び漁協でご利用になれます。
- 2 振替納税には普通預金、当座預金、納税準備預金、通常預金等がご利用になれます。
※定期預金及び貯蓄預金等ではご利用になれません。また、インターネット専用銀行等の一部の金融機関、インターネット支店等の一部の店舗ではご利用になれない場合があります。
- 3 提出の際には申告書や添付書類台紙に貼らないでください。

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

Write the date from which you wish to use the tax payment by transfer account. This date has to be on or after the day you submit this request.

Write your name and stamp your seal.

納付書送付依頼書

税務署長あて

氏名

印

私が納付する

・申告所得税及び復興特別所得税（1期分、2期分、確定申告分（期限内申告分）、延納分）
・消費税及び地方消費税（中間申告分、確定申告分（期限内申告分））
ご利用にならない税目については、二重線で抹消してください。この場合の訂正印は不要です。

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

※税務署 整理欄 (番号) (金融機関番号) (振替区分) (入力日付) (送付日付)

預貯金口座振替依頼書

金融機関名 平成 年 月 日

銀行・信用金庫 本店・支店
労働金庫・信用組合 本所・支所 御中
漁協・農協 出張所

あなたの住所 (〒) 電話 ()

(申告納税地)

(フリガナ)

氏名

(金融機関お届け印)

銀行等以外 ゆうちょ銀行

預金の種類	1 普通	2 当座	3 納税準備
口座番号			
記号番号	1		0

金融機関使用欄

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

1 対象税目

・申告所得税及び復興特別所得税（1期分、2期分、確定申告分（期限内申告分）、延納分）
・消費税及び地方消費税（中間申告分、確定申告分（期限内申告分））
ご利用にならない税目については、二重線で抹消してください。この場合の訂正印は不要です。

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

約 定

1 預貯金の支払手続については、当座勘定規定又は預貯金規定にかかわらず、私が行うべき当座小切手の振出又は預貯金通帳及び預貯金払戻請求書の提出などいたしません。

2 指定預貯金残高が振替日において、納付書の金額に満たないときは、私に通知することなく納付書を返却されても差し支えありません。

3 この口座振替契約は、貴店（組合）が相当の事由により必要と認めた場合には私に通知されることなく、解除されても異議はありません。

4 この口座振替契約を解除する場合には、私から（納税貯蓄組合長を経由して）指定した金融機関並びに税務署あて文書により連絡します。

5 この取扱いについて、仮に紛議が生じても、貴店（組合）の責によるものを除き、貴店（組合）には迷惑をかけません。

Write the name of the financial institute and its branch from which you wish to transfer.

Write your address on your return, if your address is different from that on your return.

Stamp with the seal that you have registered with your bank, etc. If the impression is unclear, stamp it again next to it.

Cross out, with a double line, the tax items for which you do not want to use the tax payment by transfer account.

Cross out, with a double line, the tax items for which you do not want to use the tax payment by transfer account.

If Japan Post Bank is used, it is not necessary to write in a branch name.

Write the name that appears on the bank account you will use.

If a bank other than Japan Post Bank is used, please circle the type of savings account and write in the account number.

Write the code and number of the account, if you use Japan Post Bank.

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

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

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

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6 Reference

6-1 Special measures provided by international tax treaties

(62 treaties with applicable to 85 countries and regions as of October 2014)

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

N.B. 1 The old treaty with the former Soviet Union will be applied to Azerbaijan, Armenia, Ukraine, Uzbekistan, Kyrgyz Georgia, Tajikistan, Turkmenistan, Belarus, Moldova and Russia.

N.B. 2 The old tax treaty with former Czechoslovakia will be applied to Czech Republic and Slovakia.

N.B. 3 The tax treaty with China will not be applied to Macao.

N.B. 4 The treaty with Fiji is the continuation of the 1963 treaty with Great Britain.

※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 2014, tax treaties with the United States, Great Britain, France, Australia, Netherlands, Switzerland, and New Zealand), 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.

6-2 Notice to those leaving Japan during 2015

A person departing from Japan in 2015 must declare his or her income using one of the return forms indicated below.

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

1. Residents or non-residents subject to aggregate taxation (refer to page 10) who depart from Japan in 2014 without designating a tax agent must pay their tax and file a final return before departure.
2. Residents or non-residents subject to aggregate taxation (refer to page 10) who depart from Japan in 2014 after designating a tax agent must pay their tax and file a final return by March 15th, 2016.
3. Non-residents (excluding those who conduct business through a fixed location in Japan) who have income from employment or personal services performed in Japan which is not subject to withholding tax, must file a quasi final return and pay your tax before departure.

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

- (1) Those non-residents described in notes (1) and (2) on page 11 are regarded as having departed when they no longer have a permanent home in Japan.
- (2) Those who no longer have a permanent home in Japan and who have ceased to work or offer any personal services.

6-3 Estimated income tax and special income tax for reconstruction prepayment and Application for reduction of estimated tax prepayment

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

For those whose estimated tax base[※] are ¥150,000 or more in each year from 2013 through 2037, estimated tax prepayment of income tax and special income tax for reconstruction will be necessary.

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

6-4 Declaration Naming a Person to Administer the Taxpayer's Tax Affairs for income/consumption tax

If you appoint a tax representative to file tax returns and administer other tax affairs because you do not or will not have an address in Japan, please prepare "Declaration Naming a Person to Administer the Taxpayer's Tax Affairs for Income Tax and Consumption Tax" and submit it to the local tax office in charge of the location of your address, etc. at the time you appoint a tax representative or prior to the date of departure from Japan.

Please write the place of tax payment and telephone number.

1 0 7 0

税務署受付印

所得税・消費税の納税管理人の届出書

住所・居所・事業所等(該当するものを○で囲んでください。)

納税地 (TEL - -)

税務署長

上記以外の住所・事業所等 納税地以外に住所・事業所等がある場合は記載します。(TEL - -)

平成 年 月 日提出

フリガナ

氏名 (印)

生年月日 大正 昭和 平成 年 月 日生

職業

屋号

所得税・消費税の納税管理人として、次の者を定めたので届けます。

1 納税管理人

〒 住 所 (居 所)

フリガナ 氏 名 (印)

本人との続柄(関係) _____

職 業 _____

電話番号 _____

2 法の施行地外における住所又は居所となるべき場所

3 納税管理人を定めた理由

4 その他参考事項

(1) 出国(予定)年月日 平成 年 月 日・帰国予定年月日 平成 年 月 日

(2) 国内で生じる所得内容(該当する所得を○で囲むか、又はその内容を記載します。)

事業所得 不動産所得 給与所得 譲渡所得

上記以外の所得がある場合又は所得の種類が不明な場合 ()

(3) その他

関与税理士 (TEL - -)

税務署欄

整理番号

関係部門

A B C D E

0 | | | | |

For the type of income sourced in Japan, please circle the applicable type of income or describe the content.

Please write if you have any income other than the above or the income type is unknown.

Please write the place of tax payment and telephone number.

Please write if there are any other address and office locations, etc. than tax payment place.

Please write your date of birth.

Please write the trade name.

Please write your occupation.

Please write the relationship between the tax representative and the taxpayer.

Please write the telephone number of the tax representative.

Please state the reason why you designated a tax representative.

Please write the (planned) date of departure or arrival from/to Japan.

Please write the address or place of residence outside Japan.

※When you dismiss your tax representative, please submit "Notification of dismissal of tax representative for income tax/consumption tax"

7 Final Tax return for draft

7-1 Form A (for draft)

(単位は円)

収入金額等	給与	㉞							
	雑 公的年金等	㉟							
	その他	㊱							
	配当	㊲							
所得金額	一時	㊳							
	給与	①							
	雑	②							
	配当	③							
	一時	④							
所得から差し引かれる金額	合計	⑤							
	社会保険料控除	⑥							
	小規模企業共済等掛金控除	⑦							
	生命保険料控除	⑧							
	地震保険料控除	⑨							
	寡婦、寡夫控除	⑩						0000	
	勤労学生、障害者控除	⑪						0000	
	配偶者(特別)控除	⑫						0000	
	扶養控除	⑭						0000	
	基礎控除	⑮						0000	
	⑥から⑮までの計	⑯							
	雑損控除	⑰							
	医療費控除	⑱							
	寄附金控除	⑲							
	合計	⑳							
	税	課税される所得金額	(㉞ - ㉟)	㉑					000
上の㉑に対する税額			㉒						
配当控除			㉓						
(特定増改築等) 区分			㉔						
住宅借入金等特別控除			㉕						
政党等寄附金等特別控除			㉖						
住宅耐震改修特別控除		区分	㉗						
住宅特定改修・認定住宅新築等特別税額控除			㉘						
差引所得税額		(㉒ - ㉓ - ㉔ - ㉕ - ㉖ - ㉗ - ㉘)	㉙						
災害減免額			㉚						
再差引所得税額 (基準所得税額)		(㉙ - ㉚)	㉛						
復興特別所得税額		(㉛ × 2.1%)	㉜						
所得税及び復興特別所得税の額		(㉛ + ㉜)	㉝						
外国税額控除		区分	㉞						
所得税及び復興特別所得税の源泉徴収税額			㉟						
所得税及び復興特別所得税の申告納税額		㊱					00		
還付される税金		㊲	△						
その他	配偶者の合計所得金額		㊳						
	雑所得・一時所得の所得税及び復興特別所得税の源泉徴収税額の合計額		㊴						
	未納付の所得税及び復興特別所得税の源泉徴収税額		㊵						
	申告期限までに納付する金額		㊶					00	
	延納届出額		㊷					000	

※ 復興特別所得税額㉜欄の記入をお忘れなく。

○ 所得の内訳（所得税及び復興特別所得税の源泉徴収税額）

所得の種類	種目・所得の生ずる場所又は 給与などの支払者の氏名・名称	収入金額 円	所得税及び復興特別 所得税の源泉徴収税額 円
		所得税及び復興特別 所得税の源泉徴収税額の 合計額	円

○ 雑所得（公的年金等以外）・配当所得・一時所得に関する事項

所得の種類	種目・所得の生ずる場所	収入金額 円	必要経費等 円

○ 住民税に関する事項

16歳未満の扶養親族	扶養親族の氏名	続柄	生年月日	別居の場合の住所
			平 . .	
			平 . .	
			平 . .	
給与・公的年金等に係る所得以外（平成27年4月1日において65歳未満の方は給与所得以外）の所得に係る住民税の徴収方法の選択				<input type="radio"/> 給与から差引き <input type="radio"/> 自分で納付
配当に関する住民税の特例 円				
非居住者の特例				
配当割額控除額				
寄附金 税額控除	都道府県、市区町村分	円	条例 指定分	都道府県 市区町村
	住所地の共同募金会、 日赤支部分			
別居の控除対象配偶者・控除対象 扶養親族の氏名・住所		氏名	住所	

○ 所得から差し引かれる金額に関する事項

⑥ 社会保険料控除	社会保険の種類	支払保険料 円	⑦ 掛金の種類 小規模企業共済等掛金控除	掛金の種類	支払掛金 円	
	合計			合計		
⑧ 生命保険料控除	新生命保険料の計	円	旧生命保険料の計	円		
	新個人年金保険料の計			旧個人年金保険料の計		
	介護医療保険料の計					
	合計			合計		
⑨ 地震保険料控除	地震保険料の計	円	旧長期損害保険料の計	円		
⑩ 本人・配偶者・扶養親族の事項	<input type="checkbox"/> 寡婦（寡夫）控除 <input type="checkbox"/> 死別 <input type="checkbox"/> 生死不明 <input type="checkbox"/> 離婚 <input type="checkbox"/> 未帰還		<input type="checkbox"/> 勤労学生控除 学校名 ()			
	氏名					
⑪ 障害者控除	配偶者の氏名		生年月日	<input type="checkbox"/> 配偶者控除 <input type="checkbox"/> 配偶者特別控除		
			明・大昭・平 . .			
	控除対象扶養親族の氏名		続柄	生年月日	控除額	
				明・大昭・平 . .	万円	
⑫ 雑所得・配当所得・一時所得の控除			明・大昭・平 . .			
			明・大昭・平 . .			
			明・大昭・平 . .			
			明・大昭・平 . .			
⑭ 扶養控除額の合計					万円	

⑬ 雑損控除	損害の原因	損害年月日	損害を受けた資産の種類など	
		. .		
	損害金額	保険金などで補填される金額	差引損失額のうち災害関連支出の金額	
	円	円	円	
⑮ 医療費控除	支払医療費	円	保険金などで補填される金額	円
⑯ 寄附金控除	寄附先の所在地・名称		寄附金	円

○ 特例適用条文等

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7-2 Form B (for draft)

(単位は円)

収入金額等	事業等	⑦							
	農業	①							
	不動産	②							
	利子	③							
	配当	④							
	給与	⑤							
	雑								
	公的年金等	⑥							
	その他	⑦							
	総合譲渡								
短期	⑧								
長期	⑨								
一時	⑩								
所得金額	事業等	①							
	農業	②							
	不動産	③							
	利子	④							
	配当	⑤							
	給与	⑥							
	雑	⑦							
	総合譲渡・一時	⑧							
	合計	⑨							
	雑損控除	⑩							
所得から差し引かれる金額	医療費控除	⑪							
	社会保険料控除	⑫							
	小規模企業共済等掛金控除	⑬							
	生命保険料控除	⑭							
	地震保険料控除	⑮							
	寄附金控除	⑯							
	寡婦、寡夫控除	⑰							0000
	勤労学生、障害者控除	⑱							0000
	配偶者(特別)控除	⑲							0000
	扶養控除	⑳							0000
基礎控除	㉑							0000	
合計	㉒								

税金の計算	課税される所得金額(①-⑳)又は第三表上の㉑に対する税額又は第三表の㉒	26						000
	配当控除	27						
	区分	28						
	(特定増改築等)住宅借入金等特別控除	29						
	政党等寄附金等特別控除	30						
	住宅耐震改修特別控除	31						
	住宅特定改修・固定住宅新築等特別税額控除	32						
	差引所得税額(㉓-㉔-㉕-㉖-㉗)	33						
	災害減免額	34						
	再差引所得税額(基準所得税額)	35						
復興特別所得税額(㉘×2.1%)	36							
所得税及び復興特別所得税の額(㉙+㉚)	37							
外国税額控除	38							
所得税及び復興特別所得税の源泉徴収税額	39							
所得税及び復興特別所得税の申告納税額(㉛-㉜-㉝)	40							
所得税及び復興特別所得税の予定納税額(第1期分・第2期分)	41							
所得税及び復興特別所得税の第3期分の税額(㉞-㉟)	42							
納める税金	43						00	
還付される税金	44							
その他の	配偶者の合計所得金額	45						
	専従者給与(控除)額の合計額	46						
	青色申告特別控除額	47						
	総所得・一時所得等の所得税及び復興特別所得税の源泉徴収税額の合計額	48						
	未納付の所得税及び復興特別所得税の源泉徴収税額	49						
	本年分で差し引く繰越損失額	50						
	平均課税対象金額	51						
	変動・臨時所得金額	52						
	申告期限までに納付する金額	53						00
	延納届出額	54						000

※ 復興特別所得税額④欄の記入をお忘れなく。

○ 所得の内訳（所得税及び復興特別所得税の源泉徴収税額）

所得の種類	種目・所得の生ずる場所又は給与などの支払者の氏名・名称	収入金額 円	所得税及び復興特別所得税の源泉徴収税額 円
		所得税及び復興特別所得税の源泉徴収税額の合計	円

○ 特例適用条文等

○ 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

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

○ 住民税・事業税に関する事項

住民税	扶養親族の氏名	続柄	生年月日	別居の場合の住所
			平 . .	
			平 . .	
			平 . .	
事業税	非課税所得など	番号	所得金額	円
	損益通算の特例適用前の不動産所得			円
	不動産所得から差し引いた青色申告特別控除額			
	事業用資産の譲渡損失など			
前年中の開（廃）業		開始・廃止	月日	他都道府県の事務所等

○ 所得から差し引かれる金額に関する事項

⑩ 雑損控除	損害の原因	損害年月日	損害を受けた資産の種類など	
	損害金額	円	保険金などで補填される金額	円
⑪ 医療費控除	支払医療費	円	保険金などで補填される金額	円
⑫ 社会保険料控除	社会保険の種類	支払保険料	円	掛金の種類
				支払掛金
⑬ 小規模企業共済等掛金控除	掛金の種類	支払掛金	円	
合計			合計	
⑭ 生命保険料控除	新生命保険料の計	円	旧生命保険料の計	円
	新個人年金保険料の計		旧個人年金保険料の計	
	介護医療保険料の計			
⑮ 地震保険料控除	地震保険料の計	円	旧長期損害保険料の計	円
⑯ 寄附金控除	寄附先の所在地・名称		寄附金	円
⑰ 寡婦（寡夫）控除	<input type="checkbox"/> 死別 <input type="checkbox"/> 生死不明 <input type="checkbox"/> 離婚 <input type="checkbox"/> 未婚			
⑱ 勤労学生控除	<input type="checkbox"/> 勤労学生控除 (学校名)			
⑲ 氏名				
⑳ 配偶者の氏名	生年月日	<input type="checkbox"/> 配偶者控除 <input type="checkbox"/> 配偶者特別控除		
㉑ 控除対象扶養親族の氏名	続柄	生年月日	控除額	
		明・大 昭・平 . .	万円	
		明・大 昭・平 . .		
		明・大 昭・平 . .		
		明・大 昭・平 . .		
㉒ 扶養控除額の合計			万円	

○ 事業専従者に関する事項

氏名	続柄	従事月数・程度 仕事の内容	専従者給与（控除）額 円
生年月日 明・大 昭・平 . .			
氏名			
生年月日 明・大 昭・平 . .			
㉓ 専従者給与（控除）額の合計額			円

配当に関する住民税の特例	円
非居住者の特例	
配当割額控除額	
株式等譲渡所得割額控除額	
寄附金税額控除	都道府県、市区町村分 円
条例指定分	都道府県 円
市区町村	
給与・公的年金等に係る所得以外（平成27年4月1日において65歳未満の方は給与所得以外）の所得に係る住民税の徴収方法の選択	<input type="radio"/> 給与から差引き <input type="radio"/> 自分で納付
別居の控除対象配偶者・控除対象扶養親族・事業専従者の氏名・住所	氏名 住所
所得税で控除対象配偶者などとした専従者	氏名 給与

