

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 2017, 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 and deductions from income	Deduction for casualty losses (⇒36 page)	○	○	●	●
	Deduction for medical expenses (⇒37 page)	○	○	×	△
	Deduction for medical expenses by the self-medication taxation system (choice application) (⇒38 page)	○	○	×	△
	Deduction for social insurance premiums (⇒40 page)	○	○	×	△
	Deduction for small business mutual aid premiums (⇒40 page)	○	○	×	△
	Deduction for life insurance premiums (⇒41 page)	○	○	×	△
	Deduction for earthquake insurance premiums (⇒42 page)	○	○	×	△
	Deduction for donations (⇒43 page)	○	○	○	○
	Exemption for widows or widowers (⇒44 page)	○	○	×	▲
	Exemption for working students (⇒44 page)	○	○	×	▲
	Exemption for persons with disabilities (⇒45 page)	○	○	×	▲
	Exemption for spouses (⇒46 page)	○	○	×	▲
	Special exemption for spouses (⇒47 page)	○	○	×	▲
	Exemption for dependents (⇒48 page)	○	○	×	▲
Basic exemption (⇒48 page)	○	○	○	○	
Tax credits	Credit for dividends (⇒52 page)	○	○	○	○
	Special credit for loans ,etc. related to a dwelling (specific additions or improvements, etc.) (⇒52 page)	○	○	○ (*)	○ (*)
	Special credit for contributions to political parties (⇒53 page)	○	○	○	○
	Special credit for donation to certified NPOs , etc. (⇒53 page)	○	○	○	○
	Special credit for donation to public interest incorporated association, etc. (⇒53 page)	○	○	○	○
	Special credit for anti-earthquake improvement made to an existing house (⇒54 page)	○	○	○ (*)	○ (*)
	Special tax credit for specified housing improvements (⇒54 page)	○	○	○ (*)	○ (*)
	Special tax credit for new building, etc. of a certified house (⇒54 page)	○	○	○ (*)	○ (*)
	Credit for foreign taxes (⇒55 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 31 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 31 of that year applies

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

(*) If you (non-resident status) have constructed, purchased or rebuilt a house used as a dwelling and you provide the house for residential use before March 31 2016, special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.), special credit for anti-earthquake improvement work made to an existing house, special tax credit for specified housing improvements or special tax credit for new building, etc. of a certified house may not be applied.

If your residential status changed from “resident” to “non-resident” by March 31 2016, these special credits may not be applied for later year in principle.

1 Deduction for casualty losses

If you, your spouse or relatives living in the same household (refer to page 25) as you, whose total income in 2017 is 380,000 yen or less, suffered losses or damage to property from disaster, theft or embezzlement during 2017, you may claim this deduction for resultant unavoidable expenses*¹.

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 (refer to page 32) in the year 2018 or 2019.

Those whose total income in 2017 is less than 10,000,000 yen*² 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 55) *³

*1 Expenses related to disasters include those incurred for the demolition or removal of property or household effects damaged in disasters, etc.

Expenses related to disasters include expenses for restoration to the original state, such as expenses to remove the earth and sand produced by a disaster only when such expenses are paid within one year after the disaster ceased (three years for a large-scale disaster, etc.).

However, regarding expenses for restoration to the original state related to the Great East Japan Earthquake, if the spending did not occur within three years after the disaster ended due to the situation of projects for reconstruction from the Great East Japan Earthquake or for other unavoidable reasons, the spending made within three years after such situations end is eligible.

*2 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.

*3 Whether it is more effective for you to apply for a deduction for casualty losses or tax reductions and exemptions 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
remaining loss (A - B)	(“0” when in deficit) yen	C
“⑤ in form A or ⑧ in form B” on the first page of your return + amount of retirement income + amount of forestry income	yen	D
D × 0.1	(“0” when in deficit) yen	E
C - E	(“0” when in deficit) yen	F
Expenses related to disaster included in C	yen	G
G - 50,000 yen	(“0” when in deficit) yen	H
F or H, whichever is the greater	yen	Amount of deduction for casualty losses

◇ How to complete form A

Write the “**amount of the deduction for casualty losses**” in the block ⑦ on the first page of the return.

Write the following in the section entitled “⑦ 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).

2-1 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 25) as you exceeded a certain amount in 2017.

*A regular deduction for medical expenses or a special exception for medical expense deductions under the self-medication taxation system is available at the choice of the taxpayer.

Calculations should be made on the applicable detailed statement after either of the above is selected.

*For details, please access the NTA website “For those who apply for receiving deduction for medical expenses [医療費控除を受けられる方へ]”.

◇ 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
$D \times 0.05$	(“0”when in deficit)	yen	E
Amount in box ⑥ 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

◇ How to complete form A

Write the “**amount of deduction for medical expenses**” in the block ⑮ on the first page of your return.

Write the following in the section entitled “⑮ 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 ⑰ on the first page of your return.

Write the following in the section entitled “⑰ 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).

◎ 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 or facility etc. for the elderly,
- ④ Medical treatment by a masseur, acupuncturist, acupressure therapist, moxocauterist or judo-physiotherapist,
- ⑤ Medical care 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 etc. qualify as deductions for medical expenses.

(2) Expenses listed below which are essential for medical examination etc.:

- 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, crutches, or hearing aids
- ③ Payments to a prefecture or municipality pursuant to the provisions of the Physically Handicapped Welfare Law etc.

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

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

Note:2. The following expenses are not deductible:

- 1) Expenses for cosmetic surgery or other beauty treatment,
- 2) Cost of buying items claiming to prevent diseases or promote good health, (expense for vaccinations to prevent disease is included.)
- 3) Reward to pay to having received an offer of the human labor from relatives,
- 4) Purchase expenses such as glasses for myopia and hypermetropia not to need directly to be treated,
- 5) Expense for taxis (excluding the case in which public transportation such as trains or buses cannot be used.).

Note:3. Medical expenses are deductible as long as they were actually paid during the year 2016. Unpaid medical costs could be deductible for the year in which they are actually paid.

Note:4. With regard to certain facilities or residence services etc. delivered under the nursing care insurance system which qualify as deductions for medical expenses, please refer to " For those who apply for receiving deduction for medical expenses [医療費控除を受けられる方へ]"

2-2 Deduction for medical expenses by the self-medication taxation system (choice application)

You are eligible for this deduction if you perform a constant action as a maintenance increase of the health and the prevention of illness, and the medical expenses of you, your spouse or relatives living in the same household (refer to page 25) as you exceeded 12,000 yen in 2017.

*A regular deduction for medical expenses or a special exception for medical expense deductions under the self-medication taxation system is available at the choice of the taxpayer.

Calculations should be made on the applicable detailed statement after either of the above is selected.

*For details, please access the NTA website “For those who apply for receiving deduction for medical expenses [医療費控除を受けられる方へ]”.

◆ **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
$C - 12,000$ yen	(Up to 88,000 yen and "0" when in deficit) yen	Amount of deduction for medical expenses

◆ **How to complete form A**

Write the “**amount of deduction for medical expenses**” in the block ㉔ on the first page of your return. Write "1" in the block shown in “classification [区分].”

Write the following in the section entitled “㉔ 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 ㉕ on the first page of your return. Write "1" in the block shown in “classification [区分].”

Write the following in the section entitled “㉕ 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).

A detailed statement is required to be attached instead of submitting receipts starting from the final returns for 2017.

- ◆ A detailed statement is required to be attached for the application of a deduction for medical expenses or a special exception for medical expense deductions under the self-medication taxation system. Please take notice of the different forms for the above.

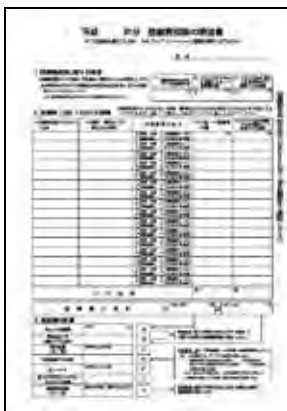
Instructions to complete the detailed statement are available on the back side of a detailed statement.

The detailed state is available for download from the NTA website and at Tax Office.

- ◆ You need not attach or present the receipts such as medical expenses when you file a final income return after 2017. However, it is necessary to save a receipt at home for five years.

* You can attach or present the receipts such as medical expenses instead of the documents from 2017 to 2019.

“Detailed statement about the deduction for medical expenses
[医療費控除の明細書]”



“Detailed statement about the deduction for medical expenses by the self-medication taxation system
[セルフメディケーション税制の明細書]”



3 Deduction for social insurance premiums

If you pay premiums or premiums are withdrawn from your salary for health insurance, National Health Insurance, social medical insurance for the old-aged, Nursing-care Insurance, labor insurance, National pension, national pension fund and employee pension insurance, etc. of yourself, your spouse or relatives living in the same household as you (refer to page 25), you may claim this deduction.

However, premiums for National Health Insurance, social medical insurance for the old-aged 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 or social medical insurance for the old-aged 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.

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.

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.

*1 The applicable case is that all the receivers of insurance benefits from insurance contracts are those who paid the insurance premiums, their spouse and relatives (in new (former) personal pension insurance contracts, relatives are excluded).

*2 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 [A] and [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	$[A] \times 0.5 + 12,500$ yen yen		$[B] \times 0.5 + 12,500$ yen yen	
50,001 yen upwards	$[A] \times 0.25 + 25,000$ yen (50,000 yen maximum) yen		$[B] \times 0.25 + 25,000$ 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 [E], [F], and [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	$[E] \times 0.5 + 10,000$ yen yen		$[F] \times 0.5 + 10,000$ yen yen		$[G] \times 0.5 + 10,000$ yen yen	
40,001 yen upwards	$[E] \times 0.25 + 20,000$ yen (40,000 yen maximum) yen		$[F] \times 0.25 + 20,000$ yen (40,000 yen maximum) yen		$[G] \times 0.25 + 20,000$ yen (40,000 yen maximum) yen	

Total	$[C] + [H]$ (40,000 yen maximum) (If applying for [C] only, maximum 50,000 yen) ※ yen	K	$[D] + [I]$ (40,000 yen maximum) (If applying for [D] only, maximum 50,000 yen) ※ yen	L	[J] (40,000 yen maximum) yen	M
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$[K] + [L] + [M]$	(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 [A], [B], [E], [F], and [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 [A], [B], [E], [F], and [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 page 2 of your tax return.

*1 In the calculation of [K] or [L], in the case that the taxpayer has paid both new life insurance premium and old life insurance premium or both new 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 [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 [K] + [L] + [M] remains to be 120,000 yen.

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

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:

- ① Complete based on each insurance contract

Proof of premiums paid for each insurance contract		Amount of premiums	
In the case of earthquake insurance premiums only		(Total)	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)	D
A + B		yen	E
C + D		yen	F

- ② 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
F or J, whichever is the greater	yen	Amount of deduction for earthquake insurance premiums

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

◆ How to complete form A

Transfer the amount of deduction entered in the “**amount of deduction for earthquake insurance premiums**” to the block ① on page one of your return.

② 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; “① deduction for earthquake insurance premiums.”

③ 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; “① 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 “① 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 ② on page one of your return.

④ 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; “② deduction for casualty insurance premiums.”

⑤ 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; “② 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 “② deduction for earthquake insurance premiums” on the second page of the return.

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) (excluding the ones related to admission to schools), made hometown tax (donations to prefectures or municipalities) (*2), expended to acquire stocks issued by special new small and medium enterprises, certain political donations, and to trust for certain specified charitable trusts.

*1 When filing a final return, you must include the amount of hometown tax payment in the deduction for donation, even if you have submitted an application for "Hometown Tax Payment One-Stop Special Procedure System." (refer to page 17)

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

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

*3 If you have made certain contributions to a political party or political organization, donation to a certified NPOs or public interest incorporated association, etc., you may choose from special credit for contributions to political parties, 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 (refer to page 53) for political contributions (refer to page 53)," "detailed statement and calculation form for special credit for donation to certified NPOs," (refer to page 53) or "detailed statement and calculation form for special credit for donation to public interest incorporated association, etc."

◇ The columns for calculations

The deduction is calculated as follows:

Amount of donation *1	(Total)		A
“㉔ in form A or ㉕ in form B” on the first page of your return + amount of retirement income + amount of timber income*2		yen	B
㉖ × 0.4	(“0”when in deficit)	yen	C
㉗ or ㉘, whichever is smaller		yen	D
㉙ - 2,000 yen	(“0”when in deficit)	yen	Amount of deduction for donations

*1 You need not fill the amount of special credit for contributions to political parties, donation to certified NPOs, and donation to public interest incorporated association, etc. in box ㉗.

*2 Individuals filing separate taxation (refer to page 7) form should include the amount of income subject to separate taxation (prior to special exemption).

◇ How to complete form A

Write the “**amount of deduction for donations**” in the block ㉑ on the first page of your return.

In “㉑ 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 ㉗ 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 ㉒ on page one of your return.

In “㉒ 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 ㉗ to the space shown as “earthquake-related donation,” and the amount specified in box ㉘ 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.

* Tax credit for donations from individual inhabitant tax

When claiming a tax credit for donations from individual inhabitant tax, a taxpayer is required to fill in the “Tax credit for donations” column under the “inhabitant taxes and enterprises taxes” column. Please peruse the guide (refer to page 62) to fill in the column as the tax credit amount differs in each classification.

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 2017 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 (refer to page 25) in 2017 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 2017.	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 2017 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 ㉔ 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 “㉔ to ㉕ 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 ㉔ 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 “㉔ to ㉕ 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 25) in 2017 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 ㉔ on the first page of your return. If you are also using the exemption for persons with disabilities, write the aggregate amount.

Tick the box headed “exemption for working students [勤劳学生控除]” on the second page of your return in the section entitled “㉔ to ㉕ 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 “㉔ to ㉕” on the first page of your return. If you are also using the exemption for persons with disabilities, write the aggregate amount.

Tick the box headed “exemption for working students [勤劳学生控除]” on the second page of your return in the section entitled “㉔ to ㉕ items applicable to the person filing,” and write the name of your school or college, etc.

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 31 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.

Those with a special disabilities are defined as those who lives in the same domicile means a spouse qualified for an exemption or dependents who are persons with a special disability consistently living in the same domicile with you or your spouse, or relatives in the same household (those admitted to an elderly home are not considered as consistently living in the same domicile).

Which exemption is more advantageous varies depending on your income amount or the amount of donations.

◇ 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 persons with disabilities."

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 persons with disabilities."

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 25) as the taxpayer as of December 31 of the year concerned, (in the case they are deceased during the year, as of the day of decease) and whose total amount of income (refer to page 25) for 2017 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, 1948 (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, date of birth and the Individual Number on the second page of your return, here: “⑫~⑬ (special) exemption for spouses,” and tick the box for exemption for spouses.

Do not fill in the block on the first page of your return shown in “classification” [区分].

If your spouse is a relative residing overseas, place a circle around "residing overseas" [国外居住].

◇ 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, date of birth and the Individual Number on the second page of your return, here: “㉑~㉒ (special) exemption for spouses,” and tick the box for exemption for spouses.

Do not fill in the block on the first page of your return shown in “classification” [区分].

If your spouse is a relative residing overseas, place a circle around "residing overseas" [国外居住].

12 Special exemption for spouses

If your total amount of income (refer to page 25) for 2017 is 10,000,000 yen or less and you have a spouse living in the same household (refer to page 25) whose total amount of income in 2017 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 30)

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 31)

◇ 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 ④ on the first page of your return.

Write the name, date of birth and the Individual Number of your spouse on the second page of your return, here: "⑫~⑬ (special) exemption for spouses" Also tick the box for special exemption for spouses [配偶者特別控除].

If your spouse is a relative residing overseas, place a circle around "residing overseas" [国外居住].

◇ How to complete form B

Write the amount of the exemption in the block ⑳~㉑ 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 ④ on the first page of your return.

Write the name, date of birth and the Individual Number of your spouse on the second page of your return, here: "⑳~㉑ (special) exemption for spouses." Also tick the box for special exemption for spouses [配偶者特別控除].

If your spouse is a relative residing overseas, place a circle around "residing overseas" [国外居住].

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, 2002 (i.e. the age of 16 years or older).

*1 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 25) 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 2017 (refer to page 25) 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.

*2 Persons who are regarded as dependent relatives other than yours are not eligible to deduction for dependents.

◇ 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 ^(a)	630,000 yen
Elderly qualified dependents ^(b) living with the taxpayer who are parents or grandparents of the taxpayer ^(c) 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, the amount of the exemption and the Individual Number on the second page of your return, here: “⑭ exemption for 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.

If your dependents qualified for exemption is a relative residing overseas, place a circle around "residing overseas" [国外居住].

◇ How to complete form B

Write the name of the dependents qualified for exemption, their relationship to you, their date of birth, the amount of the exemption and the Individual Number on the second page of your return, here: “⑮ exemption for dependents.”

Also write the total amount of the exemption on the second page, here: “⑮ total amount of exemption for dependents.” Write the total amount of the exemption in the block ⑮ on the first page of your return.

If your dependents qualified for exemption is a relative residing overseas, place a circle around "residing overseas" [国外居住].

- (a) “A specific dependent qualified for exemption” is a dependent qualified for exemption born between January 2 1995 and January 1 1999 (19 years or older but younger than 23 years of age).
- (b) “An elderly qualified dependent” is a dependent qualified for exemption (excluding your spouse) born on or before January 1 1948 (one who is aged 70 or over).
- (c) “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.
If a person is in an elderly home, etc., he/she cannot be regarded as living in the same household as you.

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 ⑮ 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 (refer to page 13) 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 ⑧ 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 ⑲ through ㉔ in the block ㉕ on the first page of your return.

MEMO

A large rectangular area with rounded corners, containing 25 horizontal lines for writing. The lines are evenly spaced and extend across the width of the page, leaving a small margin from the right edge. The entire area is enclosed in a thin black border.