

## 2-5 STEP 3 Deductions from income

You may deduct the items indicated below from your amount of income.

However, if you are a non-resident throughout the year 2018 who have income subject to the aggregate taxation, only the basic exemption, the deduction for casualty losses and the deduction for donations are granted.

The following table shows deductions from income and tax credits indicated in the next "2-6 STEP 4 Calculating your tax" (see page 41)" together.

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

		Resident		Non-resident	Those whose resident status changed during the year
		Resident other than non-permanent resident	Non-permanent resident		
Deductions from income (including exemptions)	Deduction for casualty losses (see page 28)	○	○	●	●
	Deduction for medical expenses (see page 29)	○	○	×	△
	Deduction for medical expenses by the self-medication taxation system (see page 31)	○	○	×	△
	Deduction for social insurance premiums (see page 32)	○	○	×	△
	Deduction for small business mutual aid premiums (see page 32)	○	○	×	△
	Deduction for life insurance premiums (see page 33)	○	○	×	△
	Deduction for earthquake insurance premiums (see page 35)	○	○	×	△
	Deduction for donations (see page 36)	○	○	○	○
	Exemption for widows or widowers (see page 37)	○	○	×	▲
	Exemption for working students (see page 37)	○	○	×	▲
	Exemption for persons with disabilities (see page 38)	○	○	×	▲
	Exemption or special exemption for spouses (see page 39)	○	○	×	▲
	Exemption for dependents (see page 40)	○	○	×	▲
	Basic exemption (see page 40)	○	○	○	○
Tax credits	Credit for dividends (see page 42)	○	○	○	○
	Special credit for loans ,etc. related to a dwelling (specific additions or improvements, etc.) (see page 43)	○	○	○(*1)	○(*1)
	Special credit for contributions to political parties (see page 44)	○	-	○	○
	Special credit for donation to certified NPOs, etc. (see page 44)	○	○	○	○
	Special credit for donation to public interest incorporated association, etc. (see page 44)	○	○	○	○
	Special credit for anti-earthquake improvement made to an existing house (see page 45)	○	○	○(*1)	○(*1)
	Special tax credit for specified housing improvements (see page 45)	○	○	○(*1)	○(*1)
	Special tax credit for new building, etc. of a certified house (see page 45)	○	○	○(*1)	○(*1)
	Credit for foreign taxes (see page 47)	○	○	×(*2)	□(*2)

- : Applicable                    ×: Not applicable
- : For non-resident periods, applicable only to assets located within Japan
- △: Applicable only for the amount paid during resident periods
- ▲: Applicable when it is judged that you have dependents at the following time point:
- In the case of a change from a non-resident to a resident, it depends on the situation on December 31 of that year.
  - In the case of a change from a resident to a non-resident, it is as follows.
    - (1) If you do not appoint a tax agent, it depends on the situation at the time of leaving Japan.
    - (2) If you do appoint a tax agent, it depends on the situation on December 31 of that year.
- : In applying, income arising in the non-resident period is not considered.

(\*1) If you (non-resident status) have constructed, purchased or rebuilt a house as a dwelling and the house is provided for your residential use before March 31, 2016, the special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.), the special credit for anti-earthquake improvement work made to an existing house, the special tax credit for specified housing improvements or the 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 before March 31, 2016, these special credits may not be applied for the years after becoming a non-resident, in principle.

(\*2) For periods of non-residents with permanent establishment, it is applicable on income attributable to permanent establishment.

### Explanation of Terms

#### ○ The total income [総所得金額等]

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 the separate self-assessment taxation, add the amount of such income (as for long-term and short-term capital gains, the amount is before special credits deducted) on the above amount.

- (1) The total sum of business income, real estate income, employment income, interest income subject to the aggregate taxation, dividend income subject to the aggregate taxation, short-term capital gains subject to the aggregate taxation, and miscellaneous income after aggregating profits and losses (see page 25) 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 [合計所得金額]

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 the separate self-assessment taxation, add the amount of such income (as for long-term and short-term capital gains, the amount is before special credits deducted) on the above amount.

- (1) The total sum of business income, real estate income, employment income, interest income subject to aggregate taxation, dividend income subject to aggregate taxation, short-term capital gains subject to aggregate taxation, and miscellaneous income after aggregating profits and losses (see page 25) 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 [生計を一にする]

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

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

The deduction does not cover losses caused by damage to assets regarded as not normally required for daily living such as paintings, antiques, precious metals and second houses. These can be deducted from capital gains subject to the aggregate taxation (see page 23) in the year 2018 or 2019.

Those whose total income amount ([所得金額の合計額]) \*2 in 2018 is 10,000,000 yen or less and who sustained damage extending to half or more value of their residence and household effects may claim the deduction for casualty losses or, if it is more profitable, they may select the reduction or exemption under the “Act on Reduction or Release, Deferment of Collection and Other Measures Related to Tax Imposed on Disaster Victims.” (see page 46) \*3

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

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

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

◇ The columns for calculations

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
Amount in block ⑨ on Page 1 of your return + the amount of retirement income + the amount of timber 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
Amount of deduction for casualty losses (F or H, whichever is larger)	yen	I

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

◇ How to complete the form

- **Page 1**
  - Post the “amount of the deduction for casualty losses” entered in the box ㉒ to the block ⑩.
- **Page 2**
  - Write the followings in the section entitled “⑩ deduction for casualty losses”;  
cause of casualty [損害の原因], date of casualty [損害年月日], type of assets damaged [損害を受けた資産の種類など], amount of loss [損害金額](box ㉒), amount reimbursed by insurance [保険金などで補填される金額] (box ㉓) and amount of expenses related to the disaster[差し引き損失額のうち災害関連支出の金額] (box ㉔).

You are eligible for this deduction if the medical expenses paid in 2018 for you, your spouse or relatives living in the same household as you (see page 27) exceed a certain amount.

\*This deduction for medical expenses or the special treatment of the deduction for medical expenses by the self-medication tax system (see page 31) is applicable either at the choice of you.  
Select one of them and perform calculations in the corresponding columns for calculations.

**◇ The columns for calculations**

Amount of medical expenses paid	(Total) yen	A
Amount reimbursed by insurance	yen	B
<b>A</b> - <b>B</b>	("0"when in deficit) yen	C
Amount in block ⑨ on Page 1 of your return + the amount of retirement income + the amount of timber income*	yen	D
<b>D</b> × 0.05	("0"when in deficit) yen	E
Amount in box <b>E</b> or 100,000 yen, whichever is less	yen	F
Amount of deduction for medical expenses ( <b>C</b> - <b>F</b> )	(Up to 2,000,000 yen and "0"when in deficit) yen	G

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

**◇ How to complete the form**

➤ **Page 1**

- Post the "amount of deduction for medical expenses" entered in the box **G** to the block ⑪

➤ **Page 2**

- Write the followings in the section entitled "⑪ deduction for medical expenses";  
amount of medical expenses paid [支払医療費等] (box **A**) and amount reimbursed by insurance [保険金などで補填される金額] (box **B**).

◎ 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 necessary for treatment,
- ③ Personal services to be housed in a hospital, clinic or midwife etc.,
- ④ Medical treatment by a masseur, acupuncturist, acupressure therapist, moxacauterist 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.

Note: Costs of certain services delivered under the nursing care insurance system etc. qualify as deductions for medical expenses. With regard to certain facilities or residence services etc. delivered under the nursing care insurance system which qualify as deductions for medical expenses, access our website ([www.nta.go.jp](http://www.nta.go.jp)).

(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].”

2) Medical expenses are deductible as long as they were actually paid during the year 2018. Unpaid medical costs could be deductible for the year in which they are actually paid.

Please note that the following expenses are **NOT** deductible:

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

You are eligible for this deduction if you make certain efforts as maintenance and promoting of health and prevention of diseases, and the expenses paid in 2018 to purchase certain medicines for you, your spouse or relatives living in the same household as you (see page 27) exceed 12,000 yen.

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

\*This special treatment of the deduction for medical expenses by the self-medication tax system or the normal deduction for medical expenses (see page 29) is applicable either at the choice of you.

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

◇ **The columns for calculations**

Amount of expenses paid to purchase certain medicines	(Total) yen	A
Amount reimbursed by insurance	yen	B
<b>A</b> - <b>B</b>	("0"when in deficit) yen	C
Amount of deduction for medical expenses ( <b>C</b> - 12,000yen)	(Up to 88,000 yen and "0"when in deficit) yen	D

◇ **How to complete the form**

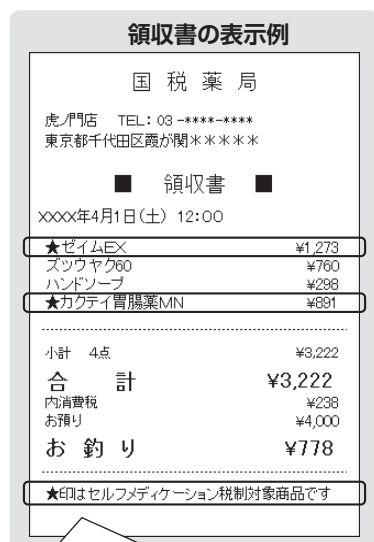
➤ **Page 1**

- Post the "amount of deduction for medical expenses" entered in the box **D** to the block ⑪
- Write "1" in the block shown in "classification [区分]".

➤ **Page 2**

- Write the followings in the section entitled "⑪ deduction for medical expenses"; amount of medical expenses paid [支払医療費等] (box **A**) and amount reimbursed by insurance [保険金などで補填される金額] (box **B**).

[Example of receipt]



Products subject to the self-medication tax system are stated on receipts.

You are eligible for this deduction if you pay premiums or premiums are withdrawn from your salary for health insurance, National Health Insurance, social medical insurance for the old-aged, long-term care Insurance, labor insurance, National pension, national pension fund and employee pension insurance, etc. of yourself, your spouse or relatives living in the same household as you (see page 27).

However, premiums for National Health Insurance, social medical insurance for the old-aged or Nursing-care insurance withdrawn from the pensions which are received by your spouse or relatives living in the same household may not be claimed as deductions for social insurance premiums on your return.

When you pay premiums for National Health Insurance or social medical insurance for the old-aged by transfer account, those premiums may be claimed as your deductions.

### ◇ How to complete the form

#### ➤ Page 1

- Write the total amount of premiums you paid in the block ⑫.

#### ➤ Page 2

- Write the type of insurance [社会保険の種類], the amount of premiums paid [支払保険料] and the total amount of premiums paid [合計] in the section entitled “⑫ deduction for social insurance premiums”.
- If you fill out the amount of deduction for social insurance premiums written on “the withholding tax statement”, please write as “See the withholding tax statement” in the column of the type of insurance [社会保険の種類].

You are eligible for this deduction if you paid mutual aid premiums under a contract with ① premiums paid under the mutual aid contract based on the provisions of the Small Enterprise Mutual Relief Projects Act (excluding former second class mutual aid contract), or with 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.

### ◇ How to complete the form

#### ➤ Page 1

- Write the total amount of premiums you paid in the block ⑬.

#### ➤ Page 2

- Write the type of premiums [掛金の種類], the amount of premiums paid [支払掛金] and the total amount of premiums paid [合計] in the section entitled “⑬ deduction for small business mutual aid premiums.”
- If you fill out the amount of deduction for social insurance premiums written on “the withholding tax statement”, please write as “See the withholding tax statement” in the column of the type of premiums [掛金の種類].

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

**◇ The columns for calculations**

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

	Old life insurance premium		Old individual annuity insurance premium	
Amount of insurance premium paid	(Total) yen	A	(Total) yen	B
Amount of <b>A</b> and <b>B</b>	Amount of deduction		Amount of deduction	
Up to 25,000 yen	Amount in box <b>A</b> yen	C	Amount in box <b>B</b> yen	D
25,001 yen to 50,000 yen	$A \times 0.5 + 12,500$ yen		$B \times 0.5 + 12,500$ yen	
50,001 yen upwards	$A \times 0.25 + 25,000$ yen (50,000 yen maximum)		$B \times 0.25 + 25,000$ yen (50,000 yen maximum)	

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

	New life insurance premium		New individual annuity insurance premium		long-term medical care insurance premium	
Amount of insurance premium paid	(Total) yen	E	(Total) yen	F	(Total) yen	G
Amount of <b>E</b> , <b>F</b> and <b>G</b>	Amount of deduction		Amount of deduction		Amount of deduction	
Up to 20,000 yen	Amount in box <b>E</b> yen	H	Amount in box <b>F</b> yen	I	Amount in box <b>G</b> yen	J
20,001 yen to 40,000 yen	$E \times 0.5 + 10,000$ yen		$F \times 0.5 + 10,000$ yen		$G \times 0.5 + 10,000$ yen	
40,001 yen upwards	$E \times 0.25 + 20,000$ yen (40,000 yen maximum)		$F \times 0.25 + 20,000$ yen (40,000 yen maximum)		$G \times 0.25 + 20,000$ yen (40,000 yen maximum)	

Total	$C+H$ (40,000 yen maximum) (if applying for <b>C</b> only, maximum 50,000 yen)	K	$D+I$ (40,000 yen maximum) (if applying for <b>D</b> only, maximum 50,000 yen)	L	$J$ (40,000 yen maximum)	M
	yen		yen		yen	

Amount of deduction for life insurance premiums ( $K+L+M$ )	(120,000 yen maximum)	N
	yen	

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



## ◇ How to complete the form

### ➤ Page 1

- Post the “amount of deduction for life insurance premium” entered in the box **N** to the block ⑭.

### ➤ Page 2

- 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.
- In the case that an employment income earner already took deduction from his/her employment income at the time of year-end adjustment, and there has been no changes in the amount of payment on which such calculation is based on, he/she can write “See the withholding tax statement” in the field of “⑭ Deduction for life insurance premium”.

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

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 individual annuity insurance premium and old individual annuity insurance premium.

The upper limit for the total of **K**+**L**+**M** remains to be 120,000 yen.

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

◇ The columns for calculations

◎ Complete based on each insurance contract.

Premiums paid and proved 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 old long-term casualty insurance premiums	earthquake insurance premiums	yen	B
	old long-term casualty insurance premiums	yen	C
In the case of old 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
Amount of deduction for earthquake insurance premiums (H or J, whichever is the greater)	yen	K

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

◇ How to complete the form

➤ Page 1

- Post the “amount of deduction for earthquake insurance premiums” entered in the box K to the block ⑮.

➤ Page 2

- When the amount entered in box H is the greater than that entered in box J, post the respective amounts in boxes E and D in “⑮ deduction for casualty insurance premiums.”
- When the amount entered in box J is the greater than that entered in box H, post the respective amounts in boxes A and F in “⑮ deduction for casualty insurance premiums.”
- In the case that an employment income earner already took deduction from his/her employment income at the time of year-end adjustment, and there has been no changes in the amount of payment on which such calculation is based on, he/she can write “See the withholding tax statement” in the field of “⑮ deduction for earthquake insurance premiums”.

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

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

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

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

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

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

◇ The columns for calculations

Amount of donation *1	(Total)	A
Amount in block ⑨ on Page 1 of your return + the amount of retirement income + the amount of timber income *2		B
⑩ × 0.4	("0"when in deficit)	C
⑪ or ⑫, whichever is less		D
Amount of deduction for donations (⑬ - 2,000 yen)	("0"when in deficit)	E

\*1 You should not include the amount of donations included in special credit for contributions to political parties, donation to certified NPOs, and donation to public interest incorporated association etc. in box ⑪.

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

◇ How to complete the form

➤ Page 1

- Post the "amount of deduction for donations" entered in the box ⑩ to the block ⑩.

➤ Page 2

- Write the address and name of the donee [寄附先の所在地・名称] and the amount [寄附金] entered in box ⑪ in "⑩ deduction for donations"
- Fill out "items about inhabitant taxes and enterprise taxes" [〇住民税・事業税に関する事項](see page 53).

\* Tax credit for donations from individual inhabitant tax

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

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

### ◇ Amount of exemption

	Definition	Amount of 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 ([総所得金額等] see page 27) in 2018 is 380,000 yen or less.*	270,000 yen
	(2) A woman falling under (1) who has a dependent child and whose total amount of income ([合計所得金額] see page 27) in 2018 is not more than 5,000,000 yen	350,000 yen
	(3) A woman whose husband is dead but who has not remarried or it is unclear whether he is alive or not, and whose total amount of income in 2018 is 5,000,000 yen or less.	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 2018 is not more than 5,000,000 yen and who has a child living in the same household whose total income is not more than 380,000 yen.*	270,000 yen

\* A child is limited to a child who is not a spouse living in the same household [同一生計配偶者] or dependent of other taxpayers.

### ◇ How to complete the form

#### ➤ Page 1

- Write the amount of the exemption in the block ⑱.

#### ➤ Page 2

- Tick the box headed “exemption for widows or widowers [寡婦(寡夫)控除]” and indicate your status (spouse dead 死別) (divorced 離婚) (spouse dead or alive unclear 生死不明) (missing in action 未帰還), by ticking the appropriate box in the section entitled “⑱ to ⑲ items applicable to the person filing”

## 9 Exemption for working students

The exemption is applicable to working students except those whose total amount of income ([合計所得金額] see page 27) in 2018 is over 650,000 yen or who had income other than that earned by his or her labor of over 100,000 yen.

### ◇ Amount of exemption

The amount of the exemption is 270,000 yen.

### ◇ How to complete the form

#### ➤ Page 1

- Write the amount of the exemption in the block “⑲～⑳”.
- If you also apply the exemption for persons with disabilities, write the total amount.

#### ➤ Page 2

- Tick the box headed “exemption for working students [勤労学生控除]” in the section entitled “⑲ to ⑳ items applicable to the person filing,” and write the name of your school or college, etc.

If you, your spouse living in the same household ([同一生計配偶者] see page 39), or your dependents (see page 40), are the disabled or those with special disabilities (who lives together) as of December 31 of the year concerned (in the case they are deceased during the year, as of the day of decease), certain exemption can be applied.

Please note that the exemption for persons with disabilities also cover a spouse living in the same household who is not eligible for the exemption for spouse, or dependents under the age of 16 years who are not eligible for the exemption for dependents.

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

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

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

◇ **Amount of exemption**

classification	Amount of exemption	
	When you are with disabilities	When your spouse living in the same household or dependents are with disabilities (per person)
Those with disabilities	270,000 yen	
Those with special disabilities	400,000 yen	
Those with a special disabilities living together	/	750,000 yen

◇ **How to complete the form**

➤ **Page 1**

- Write the amount of the exemption in the block ㉑ ~ ㉒.
- If you also apply the exemption for working students, write the total amount.

➤ **Page 2**

- Write the name of the disabled person in "㉒ exemption for persons with disabilities."
- If you are claiming the exemption for a person with a special disability or a person with a special disability living together, please draw a circle around his/her name.

If you have a spouse living in the same household (see page 27), you may claim this exemption and a certain amount will be exempt according to your total amount of income ([合計所得金額] see page 27) and your spouse's total amount of income.

\* You may not claim both the exemption and the special exemption for spouses together.

\* The special exemption for spouses may not be applied to each other between spouses.

\* If your total amount of income for 2018 is over 10,000,000 yen, you may not claim the exemption and the special exemption for spouses.

\* The exemption may not be applied by the family employees of those filing blue returns or white returns.

**A spouse covered by the exemption** is defined as the spouse who is among the spouse living in the same household [同一生計配偶者] when your total amount of income is 10,000,000 yen or less.

**A spouse living in the same household** [同一生計配偶者] is defined as the spouse living in the same household (see page 27) as you as of December 31 of the year concerned, (in the case they are deceased during the year, as of the day of decease) and whose total amount of income for 2018 is 380,000 yen or less. It does not include family employees of those filing blue returns or white returns.

### ◇ Amount of exemption

		Your total amount of income			Type of exemption
		9,000,000 yen or less	9,000,001 yen to 9,500,000 yen	9,500,001 yen to 10,000,000 yen	
Your spouse's total amount of income	380,000 yen or less	380,000 yen	260,000 yen	130,000 yen	Exemption for spouse
	Elderly spouses covered by the exemption (born on January 1, 1949 or before (Those older than 70 years old).)	480,000 yen	320,000 yen	160,000 yen	
	380,001 yen to 850,000 yen	380,000 yen	260,000 yen	130,000 yen	Special exemption for spouse
	850,001 yen to 900,000 yen	360,000 yen	240,000 yen	120,000 yen	
	900,001 yen to 950,000 yen	310,000 yen	210,000 yen	110,000 yen	
	950,001 yen to 1,000,000 yen	260,000 yen	180,000 yen	90,000 yen	
	1,000,001 yen to 1,050,000 yen	210,000 yen	140,000 yen	70,000 yen	
	1,050,001 yen to 1,100,000 yen	160,000 yen	110,000 yen	60,000 yen	
	1,100,001 yen to 1,150,000 yen	110,000 yen	80,000 yen	40,000 yen	
	1,150,001 yen to 1,200,000 yen	60,000 yen	40,000 yen	20,000 yen	
1,200,001 yen to 1,230,000 yen	30,000 yen	20,000 yen	10,000 yen		
Over 1,230,000 yen	0 yen	0 yen	0 yen		

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

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

### ◇ How to complete the form

#### ➤ Page 1

- Write the amount of the exemption in the block ㉑～㉒.
- When you apply the exemption for spouses, do not fill in the block shown in "classification [区分]."
- When you apply the special exemption for spouses, write "1" in the block shown in "classification [区分]" and the total amount of your spouse's income in the block ㉑.

#### ➤ Page 2

- Write your spouse's name [配偶者の氏名], date of birth [生年月日] and the Individual Number (My-Number)[個人番号] in "㉑～㉒ (special) exemption for spouses," and tick the box for the exemption for spouses [配偶者控除] or the special exemption for spouses [配偶者特別控除].
- If your spouse is a relative residing overseas (see page 68), place a circle around "residing overseas" [国外居住].

A fixed exemption may be claimed if you have dependents covered by the exemption.

“**Dependents covered by the exemption**” include dependents who were born before January 1, 2003 (i.e. the age of 16 years or older).

\*1 “**Dependents**” include relatives other than spouses (relatives within the sixth degree of consanguinity and relatives by marriage within the third degree of affinity), juveniles for whom custody has been entrusted by the prefectural governor (foster children), and elderly persons for whom nursing care has been entrusted by the municipal mayor, who reside in the same household as you (see page 27) as of December 31 of the year concerned (in the case they are deceased during the year, as of the day of decease), and whose total amount of income ([合計所得金額] see page 27) in 2018 is 380,000 yen or less.

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

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

### ◇ Amount of exemption

Definition		Exemption
General dependents covered by the exemption		380,000 yen
Specific dependents covered by the exemption <sup>(a)</sup>		630,000 yen
Elderly dependents covered by the exemption <sup>(b)</sup>	Elderly parents etc. living together <sup>(c)</sup>	580,000 yen
	Other elderly dependents covered by the exemption	480,000 yen

### ◇ How to complete the form

#### ➤ Page 1

- Write the total amount of the exemption in the block ㉓.

#### ➤ Page 2

- Write the name of the dependents covered by the exemption [控除対象扶養親族の氏名], their relationship to you [続柄], their date of birth [生年月日], the amount of the exemption [控除額] and the Individual Number (My-Number) [個人番号] in “㉔ exemption for dependents.” Also, write the total amount of the exemption in “㉔ total amount of exemption for dependents.” [扶養控除額の合計]
- If your dependent covered by the exemption is a relative residing overseas (see page 68), place a circle around "residing overseas" [国外居住].

(a) “**Specific dependents covered by the exemption**” are dependents covered by the exemption born between January 2, 1996 and January 1, 2000 (19 years or older but younger than 23 years of age).

(b) “**Elderly dependents covered by the exemption**” are dependents covered by the exemption born on or before January 1, 1949 (one who is aged 70 or over).

(c) “**Elderly parents etc. living together**” are elderly dependents covered by the exemption who are also the parent, grandparent or great grandparent of you or your spouse.  
If the parent is in an elderly home, etc., he/she cannot be regarded as living in the same household as you.

## 13 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 the form

#### ➤ Page 1

- Write the amount of exemption, 380,000 yen, in the block ㉔.

## 14 Grand total column (grand total of deduction from income)

### ◇ How to complete the form

#### ➤ Page 1

- Write the total amount you have entered in the columns ㉒ through ㉔ in the block ㉕ on the Page 1.