

2019 INCOME TAX

AND SPECIAL INCOME TAX FOR RECONSTRUCTION

GUIDE

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

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

- The assistance to fill out your final return form at the Tax Office is also provided within the period (see page 3).
- You are advised that you file your final return and complete the payment **before March 16 (Mon), 2020**, if you earn taxable income in the calendar year 2019, from January 1 to December 31.
- When you can receive a tax refund, the tax office accept your final return **before February 14 (Fri), 2020**.

- NOTICE -

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



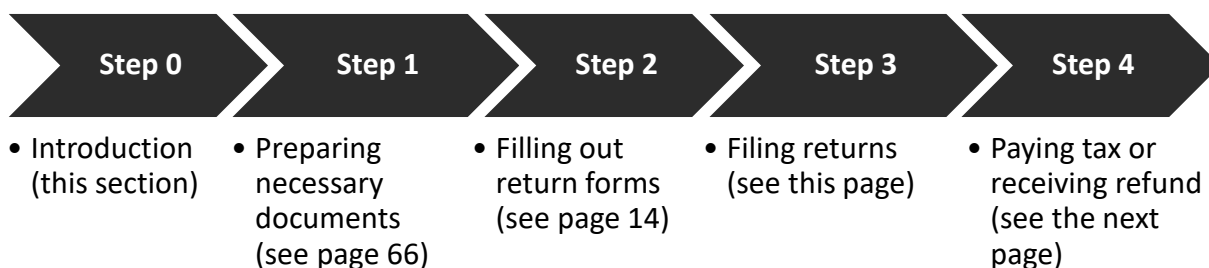
- A final return form, appendix, statement, etc. are available for download from our website (www.nta.go.jp). These are also available at Tax Offices.
- This guide explains how to complete **the final return form B**. Anyone can use the final return form B regardless of the type of income.
- This guide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

CONTENTS

1 Introduction	3
1- 1 Flow of final return procedures	3
1- 2 What is the final return?	5
1- 3 Taxpayers and the scope of taxable income	5
1- 4 Types of Income & Taxation Methods	10
1- 5 Who need to file?	11
1- 6 Who receive a tax refund?	12
1- 7 Place for Tax Payment	13
2 How to Fill out Your Final Return	14
2- 1 Cautions for filling in the return form	14
2- 2 Form B (Page 1 and 2)	14
2- 3 STEP 1 Name and address, etc.	16
2- 4 STEP 2 Amount of earnings etc. / Amount of income	18
2- 5 STEP 3 Deductions from income	26
2- 6 STEP 4 Calculating your tax	41
2- 7 STEP 5 Other items regarding the Page 1	49
2- 8 STEP 5 Notification of postponement of tax payment	50
2- 9 STEP 5 Where to receive your refund	50
2-10 STEP 6 Items about inhabitant taxes and enterprise taxes regarding the Page 2 ..	51
3 Information good to know about filing tax return & payment of tax ..	56
3- 1 Taxation methods for the interest income and the dividend income	56
3- 2 How to calculate the retirement income	58
3- 3 For those who suffered from disasters	58
3- 4 In Case Tax Payment is Delayed	59
3- 5 In Case of Mistakes on a Tax Return	59
3- 6 Estimated Income tax etc. prepayment and Application for reduction of estimated tax prepayment	59
3- 7 Obligation to file consumption tax return and necessary report	59
3- 8 Report of Assets and Liabilities / Report of Foreign Assets	61
3- 9 Special measures provided by international tax treaties etc.	61
3-10 Notice to those leaving Japan during 2020	62
3-11 Notification of Tax Agent for income tax / consumption tax	63
3-12 Notification	64
3-13 Notification from Local Governments	65
4 Documents to be attached or presented	66
5 Application (notification of change) for tax payment by transfer account	69
How to fill out the tax payment slip	70
6 Return form for draft	71
6- 1 Form B (Page1)	71
6- 2 Form B (Page2)	72

1 Introduction

1-1 Flow of final return procedures



✓ When to file?

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

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

✓ How to file?

There are three ways to file your returns:

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

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

Note:

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

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

✓ **How to pay?**

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

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

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

1) Tax payment by transfer account

The tax payment by transfer account takes your amount of tax due directly from a deposit or savings account at a financial institution designated by you and deposits it in the national treasury.

The date of automatic transfers for 2019 income tax etc. (for the third installment) is Tuesday, April 21, 2020.

Please ensure that the balance in the account is sufficient for the amount of your tax by the day before the date of automatic transfers.

This system is available only when you have filed a final return before Monday, March 16, 2020.

- To apply for the tax payment by transfer account, please fill out the "Application (notification of change) for tax payment by transfer account" on page 69 and submit it to the competent Tax Office, or to the financial institution you filled out in the application form by Monday, March 16, 2020.
- If there is a change from what you filled out in the application form previously submitted, such as a change of the competent Tax Office due to moving etc. or a change of financial institutions and account, please fill out the form and submit it again.
- Please note that the receipt is not issued when you use this system.

2) Payment using e-Tax

You can pay taxes from home etc. via using the Internet.

For details, please access the e-tax website and go to "For users of the Electronics Tax Payment" and open "Visit here to understand the overall details of the electronic tax payment" (<https://www.e-tax.nat.go.jp/tetsuzuki/tetsyzuki4.htm>).

3) Payment using a credit card

You can pay taxes from the "National tax credit card payment website" using the Internet.

For details, please access "Procedure for credit card payment" in our website (https://www.nta.go.jp/taxes/tetsuzuki/shinsei/nofu-shomei/nofu/credit_nofu/index/htm).

4) Payment at convenience stores by QR code

You can create and print the QR code including information necessary for payment in the "Filing assistance" section, etc. on our website at home etc., and you can pay taxes at convenience stores by using it.

For details, please access "Methods of national tax payment" and go to "Payment at convenience store by QR code" in our website

(https://www.nta.go.jp/taxes/nozei/nofu/convenienci_qr_nofu/index.htm).

*The amount that can be settled is 300,000 yen or less.

Note: QR code" is the registered product name of DENSO Corporation.

5) Payment in cash at a financial institution or the competent Tax Office

It is a method of paying taxes in cash with a tax payment slip at a financial institution or the competent Tax Office.

If you don't have a tax payment slip, please use the ones available at any financial institutions or Tax Offices. If there is no tax payment slip at the financial institution, please contact the competent Tax Office.

✓ **Postponement of tax payment (see page 50)**

✓ **How to receive a tax refund**

A tax refund will be transferred to the deposit or savings account of the financial institution filled in the return form. For details, please see page 50.

1-2 What is the final return?

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

- Income tax in Japan adopts the self-assessment system. The self-assessment system is a system under which the tax amount is primarily determined through the filing of a tax return by each taxpayer. Under this system, taxpayers, who best know the state of their own income, calculate the amount of taxable income and the tax on the income by themselves and file proper returns on their own responsibilities.
- Income tax in Japan adopts the withholding tax system for specific incomes along with the self-assessment system. Under the withholding tax system, the payers of salaries and wages, retirement allowance, interest, dividends, and fees etc. withhold the certain amounts of income tax etc. at the time of payment and pay them to the national treasury.
- You are advised that “Special Income Tax for Reconstruction” is added to the income tax for each year from 2013 through 2037. This tax is 2.1% tax on the amount of your income tax to help finance various measures of reconstructions from the aftermath of 2011 Tohoku earthquake and tsunami, which is also referred to as the Great East Japan Earthquake. In this guide, income tax and special income tax for reconstruction are referred to as income tax etc.

1-3 Taxpayers and the scope of taxable income

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

1. Classification for residential status

1) Residents

Any individual who has a “JUSHO (domicile)” or owns a “KYOSHO (residence)” continuously for one year or more is classified as a **resident**.

Among residents, any individual of non Japanese nationality who has had a domicile or a residence in Japan for an aggregate period of five years or less within the preceding ten years is classified as a **non-permanent resident**.

2) Non-residents

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

Note:

If a person who owns a residence in Japan leaves Japan with the intent to be absent temporarily and later reenter Japan, the person shall be treated as having been residing in Japan during the period of absence.

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

(Reference 1) Classification of taxpayers

- In cases where an individual has not owned his or her domicile during the period from the date of entry into this country to the date on which one year has elapsed.
 - The individual mentioned above is deemed “a non-resident” until the date on which one year has elapsed from the date of entry into this country and “a resident” after the date following that on which one year has elapsed.
- In cases where an individual did not own his or her domicile in this country immediately after entry into this country, but has owned his or her domicile during the period from the date of entry into this country to that on which one year has elapsed.
 - The individual mentioned above is deemed “a non-resident” until the date before that on which he or she owned his or her domicile and “a resident” after the date on which he or she owned his or her domicile.
- In cases where an individual is a resident of non Japanese nationality and the period during which he or she has owned his or her domicile or residence in this country exceeds five years or more within the last ten years.
 - The individual mentioned above is deemed “a non-permanent resident” until the date on which five years have elapsed and “a resident other than a non-permanent resident” after the date following that on which five years have elapsed.

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

Fact	Judgment	Remarks
An individual's base of living is in Japan.	Judged as having a domicile	Whether the base of living is in Japan is judged by the presence of objective facts, for example, an individual has an occupation in Japan, an individual lives together with his/her spouse or any other relatives, or an individual owns a place of business.
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.)
There are facts by which it can sufficiently be presumed that an individual has been living continuously for more than one year in Japan whether such individual has the Japanese nationality and has relatives who live together with such individual, or such individual has its occupation and assets in Japan.	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.

2. Scope of taxable income

1) Residents other than non-permanent residents

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

2) Non-permanent residents

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

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

【Example】

Income other than Foreign Source Income (750)		Foreign Source Income (250)	
A Paid in Japan	B Paid Abroad	C Paid in Japan	D Paid Abroad
500	250	150	100

In the case that a non-permanent resident remits and receives 260 from abroad to Japan, among the amount of 350 (B+D) paid abroad, 250 (B) portion is first deemed to be the remittance of the income other than foreign source income paid abroad, and then the remaining 10 is deemed to be the remittance of the foreign source income paid abroad (D), which will be taxed accordingly.

3) Non-residents

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

➤ Scope of taxable income

		Income other than Foreign Source Income	Foreign Source Income	
Classification			Paid in Japan	Paid Abroad
Resident	Resident other than non-permanent resident	Taxable		
	Non-permanent Resident	Taxable		Only the portion deemed remitted to Japan is taxable.

Classification		Domestic Source Income (see page 8)	Income other than Domestic Source Income
Non-resident		Taxable in principle (see page 9)	Not Taxable

(Reference 1) DOMESTIC SOURCE INCOME

The following income is treated as domestic source income:

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

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

Note: 1. **Attributable income to the permanent establishment** means the income that is attributable to the permanent establishment, taking into account the functions the permanent establishment performed, the dealings between the permanent establishment and non-resident's place of business, and the other condition, if the permanent establishment is the business operator independent from the non-resident.

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

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

Note: 3. Income received from a person who uses a purchased property as a dwelling place for himself / herself or his / her relatives is not the income of (5) but the income of (3) when the income is not more than 100,000,000 yen.

Note: 4. Interest on shipper's usance bills and bank import usance bills which is payable within six months of the date of issuance should not be included in the income of (10).

Note: 5. Services rendered as a director of a domestic corporation and services provided aboard a ship or aircraft operated by a resident or a domestic corporation are deemed to have been performed in Japan regardless of where such services are performed in reality.

Note: 6. Salaries, wages, and other remuneration for personal services performed in Japan are treated as domestic source income even if they are not paid in Japan.

(Reference 2) Outline of taxation on non-residents

Classification of non-resident Income type	Non-resident			Withholding income tax etc.
	Those holding a permanent establishment		Those not holding a permanent establishment	
	Income attributable to a permanent establishment (see page 8)	Other income		
(Business income)	Aggregate taxation (see page 10)	Untaxed		No
① Income derived from utilization or holding of assets (excluding those applicable to ⑦ to ⑮)		Aggregate taxation (partial)		No
② Income derived from transfer of assets				No
③ Distribution of profits from partnership business	Aggregate taxation after being withheld at source	Untaxed		20.42%
④ Income from transfer of land etc.				10.21%
⑤ Income from business of providing personal services		Aggregate taxation after being withheld at source		20.42%
⑥ Real estate rent etc.				20.42%
⑦ Interest etc.				15.315%
⑧ Dividend etc.				20.42%
⑨ Interest on loans	Separate taxation at source (see page 10)			20.42%
⑩ Royalties etc.				20.42%
⑪ Salaries and other rewards for provision of personal services, public pensions etc, retirement allowances etc.				20.42%
⑫ Prize money for advertisement of a business				20.42%
⑬ Annuities based on life insurance contracts etc.				20.42%
⑭ Compensation money for benefits under installment savings contracts etc.				15.315%
⑮ Distribution of profits based on sleeping partnership (Tokumei Kumiai) contracts				20.42%
⑯ Other domestic source income	Aggregate taxation	Aggregate taxation	No	

Note:

1. Please note that income attributable to a permanent establishment (see page 8) may overlap with domestic source income stated in ① to ⑯ in the table above.
2. Of the “② Income derived from transfer of assets” in the table above, income other than those falling under income attributable to a permanent establishment is taxed only if the income corresponds to those listed in Article 281, paragraph 1, item 1 to 8 of the Order for Enforcement of the Income Tax Act.
3. Please note that certain ones of the income subject to aggregate taxation in the table above may be subject to separate self-assessment taxation or separate taxation at source pursuant to the provisions of the Act on Special Measures concerning Taxation (see page 10).
4. Please note that withholding tax rates in the table above relating to certain incomes may be reduced or exempted pursuant to the provisions of the Act on Special Measures concerning Taxation.
5. In cases where a tax treaty is concluded between the country of residence of the non-resident and Japan, taxation may be reduced or exempted pursuant to the tax treaty (see page 61).

1-4 Types of Income & Taxation Methods

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

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

Note:

Aggregate Taxation:	A system whereby tax is calculated in combination with other types of income by a final return.
Separate Self-assessment Taxation:	A system whereby tax is calculated separately from other types of income by a final return.
Separate Taxation at Source:	A system whereby, a certain amount is withheld as tax when income is received; and this completes the payment of taxes, irrespective of other types of income. (A final return cannot be filed.) In addition to the income mentioned in the above table, income derived from gold investment (savings) accounts is also liable to separate taxation at source.

1-5 Who need to file?

Please check the following table according to your resident status for 2019, since you are required to file a final return when your situation falls under any of the tables.

Resident	<p>1. Persons with the Employment Income</p> <p>*For most people, the income tax etc. is settled by the “year-end adjustment” of employers, so the final return is unnecessary. If you file a final return, it is required to include salary income that received year-end adjustment in the return.</p>
	<p>➤ You are required to file a final return if;</p> <p>(1) Your total amount of the earnings of salary etc. exceeds 20,000,000 yen.</p> <p>(2) Your total amount of income (except for the employment income and the retirement income) exceeds 200,000 yen when the salary etc. is received from one source only and all of the salary etc. is subject to the Japanese withholding.</p> <p>(3) The sum of your total amount of income (except for the employment income and the retirement income) and the total amount of earnings from the salary etc. not subject to the year-end adjustment exceeds 200,000 yen when the salary etc. is received from two or more sources and all of the salary etc. is subject to the Japanese withholding.</p> <p>*However, you need not file a final return if the remaining amount after subtracting the total amount of deductions for income (except for deductions for casualty losses, medical expenses and donations and basic exemption) from your total amount of earnings from salary etc. is 1,500,000 yen or less as well as your total amount of income (except for the employment income and the retirement income) is 200,000 yen or less when all of the salary etc. is subject to the Japanese withholding.</p> <p>(4) You are employee of foreign diplomatic establishment located in Japan or a domestic worker and the salary etc. is not subject to the Japanese withholding when receiving payment of salary etc.</p> <p>(5) You receive salaries, etc. abroad.</p> <p>(6) You are a director of a family company or a relative of the director, and receive payments such as interest on loans, rent for a store, office and factory, and charges for the use of machines and tools besides salary etc. from the company concerned.</p> <p>(7) The withholding of income tax etc. from your employment income in 2018 was postponed or you received a tax refund, under the provisions of the “Law Relating to Exemptions, Deductions and Deferment of Tax Collection for Disaster Victims.”</p> <p>◇ <i>Even when you fall under any of the above, you are not required to file a final return if the amount of tax calculated based on your total amount of income after subtracting all of your deductions including the basic exemption is the sum or less of your credit for dividends and special credit for loans etc. related to a dwelling (specific additions or improvements, etc.), applied in your year-end adjustment.</i></p>
	<p>2. Persons with only Miscellaneous Income related to Public Pensions etc.</p> <p>➤ You are required to file a final return if a balance remains after subtracting all of your income deductions from your amount of miscellaneous income related to public pensions.</p> <p>◇ You are not required to file a final tax return if your amount of earnings from public pensions etc. is 4,000,000 yen or less and all of the public pensions etc. are subject to the Japanese withholding (see page 22).</p>
	<p>3. Persons with the Retirement income</p> <p>➤ You are required to file a final return if you receive retirement allowances etc. that is not subject to the Japanese withholding such as retirement allowances from a foreign company.</p> <p>◇ If you submit an "Application Concerning Receipt of Retirement Income[退職所得の受給に関する申告書]" to the payer of retirement allowances etc., the taxation of income tax etc. related to the retirement income is generally completed through withholding by the payer in Japan upon the payment of the retirement allowances, and no tax return is required to be filed.</p> <p>*If you earn income other than retirement income, please refer to 1 or 4.</p>
	<p>4. Persons other than the above</p> <p>➤ You are required to file a final return if: The amount of tax calculated based on your total amount of income after subtracting all of your deductions including the basic exemption is greater than the amount of your credit for dividends.</p>
Non-Resident	<p>➤ You are required to file a final return if: You have income subject to the aggregate taxation (see page 10).</p> <p>◇ You are not required to file a final return if the amount of tax calculated based on your total amount of income after subtracting the basic exemption, the deduction for casualty losses and the deduction for donations is less than your credit for dividends.</p>

1-6 Who receive a tax refund?

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

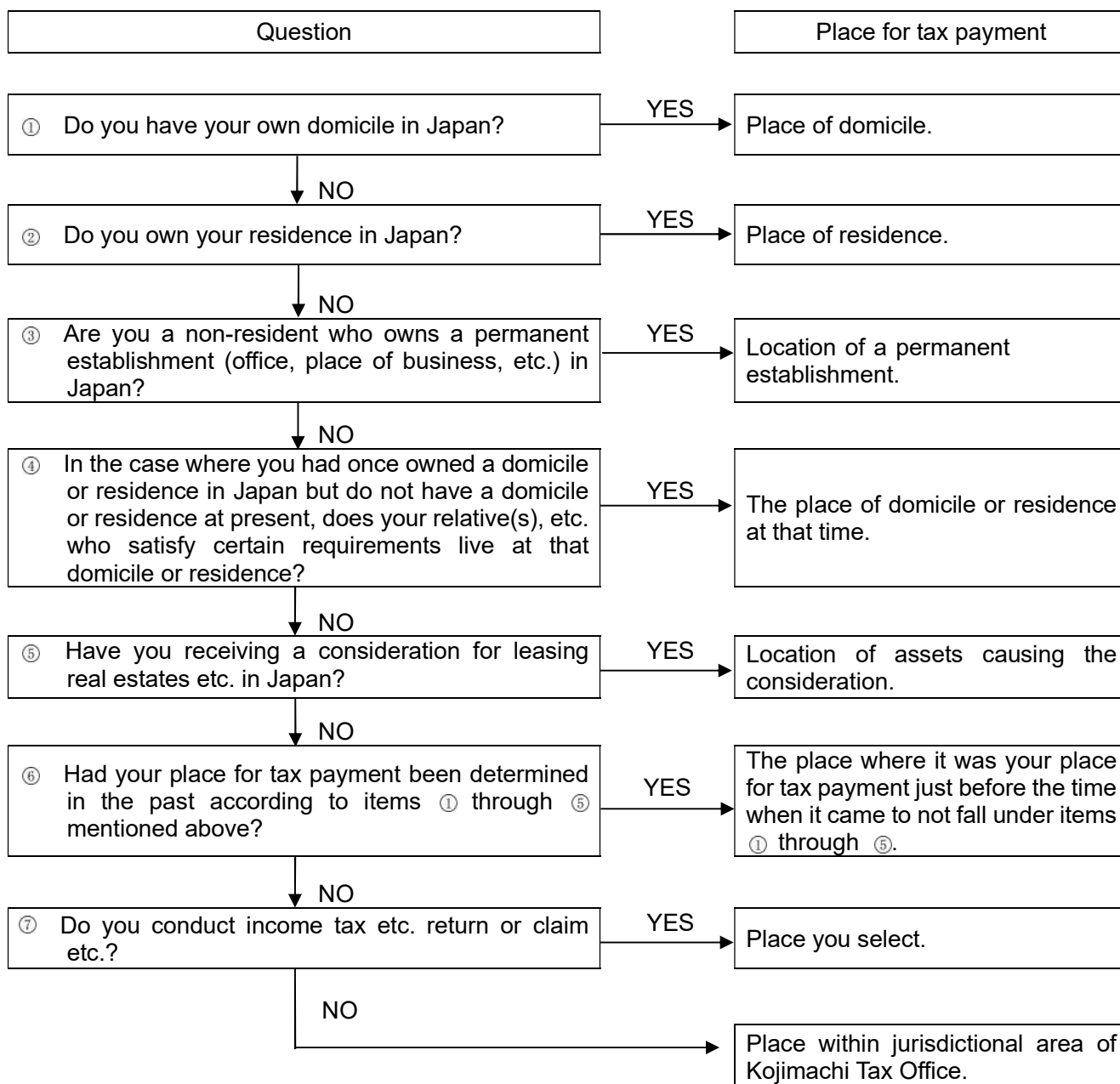
The following persons are advised to see if they are eligible for a return for refund:

- * Please note that there is no amount of a tax refund in case you have no amount of withholding tax or prepayment of estimated taxes (in the case that the "withholding tax amount" column of the withholding tax statement is "0", etc.).
- * Please note that if you file a return for refund when you have the employment income or the miscellaneous income related to public pensions and you are not required to file a return, you need to fill in all the incomes (excluding the retirement income) in a tax return.

1. Persons receiving dividends subject to the aggregate taxation or manuscript fees
Those whose amount of income in 2018 is less than a certain amount. *The certain amount depends on your amount of income and withholding tax etc.
2. Persons with the Employment Income
Those who can claim deductions for casualty losses, medical expenses, or donations, or special credit for loans etc. related to a dwelling (specific additions or improvements, etc.) (excluding cases in which this credit is applied in the year-end adjustment), special credit for contributions to political parties, special credit for donation to certified NPOs, etc., special credit for donation to public interest incorporated association, etc., special credit for anti-earthquake improvement made to an existing house, special tax credit for specified housing improvements and special tax credit for new building, etc. of a certified house, etc.
3. Persons with only Miscellaneous Income related to Public Pensions etc.
Those who can claim deductions for casualty loss, medical expenses, life insurance premiums, earthquake insurance premiums, or donation, etc.
4. Persons who terminated their employment before the end of the year, and were not reemployed during the remaining period of the year.
Those whose employment income was not subject to the year-end adjustment.
5. Persons with the Retirement income who fall under one of the followings.
(1) Those who are in deficit if you subtract your total amount of income deductions from your total amount of income except for the retirement income. (2) Those whose retirement income is withheld at 20.42% tax rate and the amount of withholding income tax etc. exceeds the amount of income tax etc. they should bare because they did not submit a “Application Concerning Receipt of Retirement Income[退職所得の受給に関する申告書]” when receiving their retirement income. For the calculation method of the retirement income, see page 58.

1-7 Place for Tax Payment

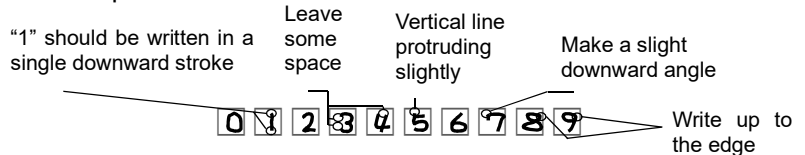
The place for tax payment means a place at which you shall pay tax. You are required to file a tax return with the Tax Office that has jurisdiction over the place for tax payment. The place for tax payment in the Income Tax Law is prescribed as follows:



2 How to Fill out Your Final Return

2-1 Cautions for filling in the return form

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



- If you have amounts over one hundred million, please fill in the boxes as follows: **【example for the figure 1,234,567,890】**
- When correcting an entry, please delete the character to be corrected with a double line and write the margin such as the upper column. **【example】**

123 4 5 6 7 8 9 0



2-2 Form B (Page 1 and 2)

Page 1

STEP 1
See page 16

STEP 2
See page 18

STEP 3
See page 26

令和 〇 年 〇 月 〇 日 令和 〇 年分の所得税及び復興特別所得税の申告書B FA0125

住所: フリガナ
氏名: 姓、名
性別: 男、女
生年月日: 年、月、日
職業: 職業
電話番号: 電話番号
自宅・勤務先・携帯: 自宅・勤務先・携帯

収入金額等	所得金額	所得から差し引かれる金額	税算	その他
事業等 (7)	事業等 (1)	社会保険料控除 (10)	課税される所得金額 (9-10) 又は第三表上の欄に対する税額又は第三表の給当 (27)	配偶者の合計所得金額 (49)
不動産 (8)	不動産 (2)	生命保険料控除 (12)	配当控除 (28)	専従者給与(控除)額の合計額 (50)
利子 (9)	利子 (3)	地震保険料控除 (13)	特定増減等 (29)	青色申告特別控除額 (51)
給当 (10)	配当 (4)	寡婦、寡夫控除 (14)	住宅借入金等特別控除 (30)	雑所得、一時所得等の源泉徴収税額の合計額 (52)
雑 (11)	給当 (5)	勤労学生、障害者控除 (15)	政党等寄附金等特別控除 (31)	未納付の源泉徴収税額 (53)
総合課税 (12)	給当 (6)	配偶者特別控除 (16)	災害减免額 (32)	本年分で差し引く繰越損失 (54)
短期 (13)	給当 (7)	扶養控除 (17)	再索引所得税額 (33)	平均課税対象金額 (55)
長期 (14)	給当 (8)	基礎控除 (18)	復興特別所得税額 (34)	変動臨時所得金額 (56)
一時 (15)	給当 (9)	医療費控除 (19)	所得税及び復興特別所得税の額 (35)	申告期限までに納付する金額 (57)
一時 (16)	給当 (10)	寄附金控除 (20)	所得税及び復興特別所得税の額 (36)	延納届出額 (58)
合計 (17)	給当 (11)	合計 (21)	再索引所得税額 (37)	
合計 (18)	給当 (12)	合計 (22)	源泉徴収税額 (38)	
合計 (19)	給当 (13)	合計 (23)	申告納税額 (39)	
合計 (20)	給当 (14)	合計 (24)	再索引所得税額 (40)	
合計 (21)	給当 (15)	合計 (25)	復興特別所得税額 (41)	
合計 (22)	給当 (16)	合計 (26)	所得税及び復興特別所得税の額 (42)	
合計 (23)	給当 (17)	合計 (27)	外国税額控除 (43)	
合計 (24)	給当 (18)	合計 (28)	源泉徴収税額 (44)	
合計 (25)	給当 (19)	合計 (29)	申告納税額 (45)	
合計 (26)	給当 (20)	合計 (30)	予定納税額 (46)	
合計 (27)	給当 (21)	合計 (31)	第3期分納める税金の税額 (47)	
合計 (28)	給当 (22)	合計 (32)	第3期分納める税金の税額 (48)	
合計 (29)	給当 (23)	合計 (33)	配偶者の合計所得金額 (49)	
合計 (30)	給当 (24)	合計 (34)	専従者給与(控除)額の合計額 (50)	
合計 (31)	給当 (25)	合計 (35)	青色申告特別控除額 (51)	
合計 (32)	給当 (26)	合計 (36)	雑所得、一時所得等の源泉徴収税額の合計額 (52)	
合計 (33)	給当 (27)	合計 (37)	未納付の源泉徴収税額 (53)	
合計 (34)	給当 (28)	合計 (38)	本年分で差し引く繰越損失 (54)	
合計 (35)	給当 (29)	合計 (39)	平均課税対象金額 (55)	
合計 (36)	給当 (30)	合計 (40)	変動臨時所得金額 (56)	
合計 (37)	給当 (31)	合計 (41)	申告期限までに納付する金額 (57)	
合計 (38)	給当 (32)	合計 (42)	延納届出額 (58)	
合計 (39)	給当 (33)	合計 (43)		
合計 (40)	給当 (34)	合計 (44)		
合計 (41)	給当 (35)	合計 (45)		
合計 (42)	給当 (36)	合計 (46)		
合計 (43)	給当 (37)	合計 (47)		
合計 (44)	給当 (38)	合計 (48)		
合計 (45)	給当 (39)	合計 (49)		
合計 (46)	給当 (40)	合計 (50)		
合計 (47)	給当 (41)	合計 (51)		
合計 (48)	給当 (42)	合計 (52)		
合計 (49)	給当 (43)	合計 (53)		
合計 (50)	給当 (44)	合計 (54)		
合計 (51)	給当 (45)	合計 (55)		
合計 (52)	給当 (46)	合計 (56)		
合計 (53)	給当 (47)	合計 (57)		
合計 (54)	給当 (48)	合計 (58)		
合計 (55)	給当 (49)	合計 (59)		
合計 (56)	給当 (50)	合計 (60)		
合計 (57)	給当 (51)	合計 (61)		
合計 (58)	給当 (52)	合計 (62)		
合計 (59)	給当 (53)	合計 (63)		
合計 (60)	給当 (54)	合計 (64)		
合計 (61)	給当 (55)	合計 (65)		
合計 (62)	給当 (56)	合計 (66)		
合計 (63)	給当 (57)	合計 (67)		
合計 (64)	給当 (58)	合計 (68)		
合計 (65)	給当 (59)	合計 (69)		
合計 (66)	給当 (60)	合計 (70)		
合計 (67)	給当 (61)	合計 (71)		
合計 (68)	給当 (62)	合計 (72)		
合計 (69)	給当 (63)	合計 (73)		
合計 (70)	給当 (64)	合計 (74)		
合計 (71)	給当 (65)	合計 (75)		
合計 (72)	給当 (66)	合計 (76)		
合計 (73)	給当 (67)	合計 (77)		
合計 (74)	給当 (68)	合計 (78)		
合計 (75)	給当 (69)	合計 (79)		
合計 (76)	給当 (70)	合計 (80)		
合計 (77)	給当 (71)	合計 (81)		
合計 (78)	給当 (72)	合計 (82)		
合計 (79)	給当 (73)	合計 (83)		
合計 (80)	給当 (74)	合計 (84)		
合計 (81)	給当 (75)	合計 (85)		
合計 (82)	給当 (76)	合計 (86)		
合計 (83)	給当 (77)	合計 (87)		
合計 (84)	給当 (78)	合計 (88)		
合計 (85)	給当 (79)	合計 (89)		
合計 (86)	給当 (80)	合計 (90)		
合計 (87)	給当 (81)	合計 (91)		
合計 (88)	給当 (82)	合計 (92)		
合計 (89)	給当 (83)	合計 (93)		
合計 (90)	給当 (84)	合計 (94)		
合計 (91)	給当 (85)	合計 (95)		
合計 (92)	給当 (86)	合計 (96)		
合計 (93)	給当 (87)	合計 (97)		
合計 (94)	給当 (88)	合計 (98)		
合計 (95)	給当 (89)	合計 (99)		
合計 (96)	給当 (90)	合計 (100)		

STEP 4
See page 41

STEP 5
See page 49

- Those who have incomes subject to separate self-assessment taxation (see page 10) need to fill out Page 3 (separate taxation form) along with Form B (Page 1 and 2).
- Those who are in deficit, or those who are in deficit by deducting casualty losses (see page 36) or carried-over loss from their income amount (see page 49) need to fill out the Page 4 (case of loss form) along with the Form B (Page 1 and 2).
- Those who need the Page 3 (separate taxation form) or the Page 4 (case of loss form) can get the respective instructions as follows;
 - [確定申告の手引き (損失申告用)]
 - [譲渡所得の申告のしかた (記載例)]
 - [株式等の譲渡所得等の申告のしかた (記載例)]
 - [山林所得の申告のしかた (記載例)]

Page 2

STEP 1
See page 16

STEP 2
See page 18

See page 47

STEP 2
See page 18

See page 43/
page 44/
Calculation
Statement or
guide etc.

STEP 6
See page 51

令和 年分の所得税及び復興特別所得税の確定申告書B

整理番号 F A 0 0 7 9

○ 所得から差し引かれる金額に関する事項

⑩ 社会保険料控除	⑪ 掛金の種類	⑫ 支払掛金
⑬ 社会保険料控除	⑭ 小規模企業共済等掛金控除	⑮ 合計
⑯ ⑰ ⑱ ⑲ ⑳ ㉑ ⑳ ㉒ ㉓ ㉔ ㉕ ㉖ ㉗ ㉘ ㉙ ㉚ ㉛ ㉜ ㉝ ㉞ ㉟ ㊱ ㊲ ㊳ ㊴ ㊵ ㊶ ㊷ ㊸ ㊹ ㊺ ㊻ ㊼ ㊽ ㊾ ㊿	① ② ③ ④ ⑤ ⑥ ⑦ ⑧ ⑨ ⑩ ⑪ ⑫ ⑬ ⑭ ⑮ ⑯ ⑰ ⑱ ⑲ ⑳ ㉑ ㉒ ㉓ ㉔ ㉕ ㉖ ㉗ ㉘ ㉙ ㉚ ㉛ ㉜ ㉝ ㉞ ㉟ ㊱ ㊲ ㊳ ㊴ ㊵ ㊶ ㊷ ㊸ ㊹ ㊺ ㊻ ㊼ ㊽ ㊾ ㊿	① ② ③ ④ ⑤ ⑥ ⑦ ⑧ ⑨ ⑩ ⑪ ⑫ ⑬ ⑭ ⑮ ⑯ ⑰ ⑱ ⑲ ⑳ ㉑ ㉒ ㉓ ㉔ ㉕ ㉖ ㉗ ㉘ ㉙ ㉚ ㉛ ㉜ ㉝ ㉞ ㉟ ㊱ ㊲ ㊳ ㊴ ㊵ ㊶ ㊷ ㊸ ㊹ ㊺ ㊻ ㊼ ㊽ ㊾ ㊿

○ 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	源泉徴収税額
		円	円
		④ 源泉徴収税額の合計額	円

○ 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	必要経費等	差引金額
		円	円	円

○ 特別適用条文等

○ 事業専従者に関する事項

事業専従者の氏名	個人番号	続柄	生年月日	従事月数・程度・仕事の内容	専従者給与(控除)額

○ 住民税・事業税に関する事項

氏名	個人番号	続柄	生年月日	別居の場合の住所	給与・公的年金等に課税所得以外(令和2年4月1日以後に所得未済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	給与から業引当	自分的

○ 非課税所得など

非課税所得など	番号	所得金額	損益計算の特例適用前の不動産所得	前年中の開始・廃止月

第二表 令和元年分に適用 第三表 第二表に準じて提出してください。国民年金保険料や生命保険料の支払証明書を申告書に添付してください。

STEP 3
See page 26

STEP 2
See page 18

2-3 STEP 1 Name and address, etc.

> Page 1

- (1) [_____] 税務署長
Write the name of the Tax Office that has jurisdiction over your domicile etc. at the filing date.
*The location and jurisdiction of each Tax Office is listed on our website (www.nta.go.jp).
- (2) [____年____月____日]
Write the date you file your return (yy/mm/dd).
- (3) [令和0□]年分の所得税及び復興特別所得税の____申告書B]
Write "1" in the box [0□] and write "確定" in the space.
- (4) [住所]
Write your address (domicile) and post code at the filing date.
If you file your return with a Tax Office that has jurisdiction over your place of business, office or residence instead of your domicile, draw a circle (○) around [事業所](place of business), [事務所](office) or [居所] (residence).
In addition, write the location of your place of business, office or residence in the upper row and your address (domicile) in the lower row.
Note: If you file your return with a Tax Office that has jurisdiction over your place of business, office or residence as your "place for tax payment" instead of your domicile, you need to file a notification stating the change in place for tax payment.
- (5) [令和____年1月1日の住所]
Write "2" in the space and write your address as of January 1, 2020.
If the address as of January 1, 2020 is different from the address written in upper column, please make sure to fill in.
- (6) [個人番号]
If you have your Individual Number for Social Security and Tax ("My-Number"), you need to write your number in your return form. You also need to present your identification documents or attach copies of them. (see page 66)
- (7) [氏名・フリガナ]
Write your name (in the order of the last, first, middle, initial) and its pronunciation in katakana characters, and seal.
When writing the pronunciation in katakana characters, please treat voiced sound marks and semi-voiced sound marks as one character and leave a box blank between your last and first name.
- (8) [性別]
Indicate your gender by circling [男] (male) or [女] (female).

- (9) [職業]
Write your occupation here.
If you are self-employed, write the details of your business (for example, greengrocery, automobile repainting shop, etc.).
Regarding those who running several kinds of businesses, write all of them.
- (10) [屋号・雅号]
Write the name of your business and pseudonym, if you have.
- (11) [世帯主の氏名] [世帯主との続柄]
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) [生年月日]
Write your date of birth (yy/mm/dd).
Write the number (see the right box) of the era (see page 17) in which you were born and the year of the era next to it in this order. Use two-digit number (inserting a zero if necessary) for the year, month and day.
- | | |
|----------------|---|
| 明治
(Meiji) | 1 |
| 大正
(Taisho) | 2 |
| 昭和
(Showa) | 3 |
| 平成
(Heisei) | 4 |
| 令和
(Reiwa) | 5 |
- (13) [電話番号]
Write your telephone number starting with the area code here and circle the appropriate classification; [自宅](home), [勤務先](office) or [携帯](mobile).
- (14) [種類]
Circle the type(s) of the return you are filing:
 - Blue return → [青色]
 - Separate taxation form → [分離]
 - Exit tax system → [国出]
 - Final return in case of loss → [損失]
* The exit tax system refers to the special treatment of income derived from the transfer of assets etc. in the case of departing from Japan or the special treatment of income derived from the transfer of assets etc. in the case that assets were transferred to non-residents as gift, etc.
- (15) [特農の表示]
"Special agricultural income earners".
If income from agriculture accounted for over 70% of your total income in 2019 and over 70% of that agricultural income was earned after September 1, then circle: [特農].

> Page 2

[令和0□]年分の所得税及び復興特別所得税の____申告書B] [住所] [屋号] [氏名・フリガナ].
Fill in the same as the Page 1.

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

Those who have had a return form sent to them by the Tax Office will already have their name and address printed here; please correct it if necessary.

(Reference) Era and Age Table

A.D.	Era	Age as of Dec. 31. 2018
1908	Meiji 41	110
1909	Meiji 42	109
1910	Meiji 43	108
1911	Meiji 44	107
1912	Meiji 45 *1 Taisho 1	106
1913	Taisho 2	105
1914	Taisho 3	104
1915	Taisho 4	103
1916	Taisho 5	102
1917	Taisho 6	101
1918	Taisho 7	100
1919	Taisho 8	99
1920	Taisho 9	98
1921	Taisho 10	97
1922	Taisho 11	96
1923	Taisho 12	95
1924	Taisho 13	94
1925	Taisho 14	93
1926	Taisho 15 *2 Showa 1	92
1927	Showa 2	91
1928	Showa 3	90
1929	Showa 4	89
1930	Showa 5	88
1931	Showa 6	87
1932	Showa 7	86
1933	Showa 8	85
1934	Showa 9	84
1935	Showa 10	83
1936	Showa 11	82
1937	Showa 12	81
1938	Showa 13	80
1939	Showa 14	79
1940	Showa 15	78
1941	Showa 16	77
1942	Showa 17	76
1943	Showa 18	75
1944	Showa 19	74
1945	Showa 20	73
1946	Showa 21	72
1947	Showa 22	71
1948	Showa 23	70
1949	Showa 24	69
1950	Showa 25	68
1951	Showa 26	67
1952	Showa 27	66
1953	Showa 28	65
1954	Showa 29	64
1955	Showa 30	63
1956	Showa 31	62
1957	Showa 32	61
1958	Showa 33	60
1959	Showa 34	59
1960	Showa 35	58
1961	Showa 36	57
1962	Showa 37	56
1963	Showa 38	55
1964	Showa 39	54
1965	Showa 40	53

A.D.	Era	Age as of Dec. 31. 2018
1966	Showa 41	52
1967	Showa 42	51
1968	Showa 43	50
1969	Showa 44	49
1970	Showa 45	48
1971	Showa 46	47
1972	Showa 47	46
1973	Showa 48	45
1974	Showa 49	44
1975	Showa 50	43
1976	Showa 51	42
1977	Showa 52	41
1978	Showa 53	40
1979	Showa 54	39
1980	Showa 55	38
1981	Showa 56	37
1982	Showa 57	36
1983	Showa 58	35
1984	Showa 59	34
1985	Showa 60	33
1986	Showa 61	32
1987	Showa 62	31
1988	Showa 63	30
1989	Showa 64 *3 Heisei 1	29
1990	Heisei 2	28
1991	Heisei 3	27
1992	Heisei 4	26
1993	Heisei 5	25
1994	Heisei 6	24
1995	Heisei 7	23
1996	Heisei 8	22
1997	Heisei 9	21
1998	Heisei 10	20
1999	Heisei 11	19
2000	Heisei 12	18
2001	Heisei 13	17
2002	Heisei 14	16
2003	Heisei 15	15
2004	Heisei 16	14
2005	Heisei 17	13
2006	Heisei 18	12
2007	Heisei 19	11
2008	Heisei 20	10
2009	Heisei 21	9
2010	Heisei 22	8
2011	Heisei 23	7
2012	Heisei 24	6
2013	Heisei 25	5
2014	Heisei 26	4
2015	Heisei 27	3
2016	Heisei 28	2
2017	Heisei 29	1
2018	Heisei 30	0

Note

- 1) [Meiji45]Jan. 1 to Jul. 30 [Taisho1]Jul. 30 to Dec. 31
- 2) [Taisho15]Jan. 1 to Dec. 25 [Showa1]Dec. 25 to Dec. 31
- 3) [Showa64]Jan. 1 to Jan. 7 [Heisei1]Jan. 8 to Dec. 31

2-4 STEP 2 Amount of earnings etc. / Amount of income

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

Business Income	⇒	page 18	Dividend income	⇒	page 20	Capital gains	⇒	page 23
Real estate income	⇒	page 19	Employment income	⇒	page 21	Occasional income	⇒	page 24
Interest income	⇒	page 20	Miscellaneous income	⇒	page 22			

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

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

Page 1 ㉞㉟㊱㊲

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

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

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

*Please note that business income may be liable to enterprise tax (see page 54) .

◇ How to calculate income

Total earnings – Necessary expenses

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

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

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

◇ How to complete the form

➤ Page 1

- Post each amount filled in the “Financial statement for blue return [青色申告決算書]” or the “Statement of earnings and expenses [収支内訳書]” to the following blocks;
㉞ (amount of earnings from sales, etc.) or ㉟ (amount of earnings from agriculture) and ㊱ (amount of business income from sales, etc.) or ㊲ (amount of business income from agriculture).
- Post the amount of wages (deductions) for family employees filled in the “Financial statement for blue return” or the “Statement of earnings and expenses” to the block ㉞, and the amount of the special allowance for filing a blue return to the block ㉟.

➤ Page 2

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

The real estate income includes income derived from leasing of land, building, property rights on real estate, ships, aircraft, etc.

The key money, contract renewal fees and transfer fees of title when leasing real estates are also classified as the real estate income.

※ Please note that income from real estate may be liable to enterprise tax(see page 54).

◇ How to calculate income

Total earnings – Necessary expenses

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

◇ How to complete the form

➤ Page 1

- Post each amount filled in the “Financial statement for blue return [青色申告決算書]” or the “Statement of earnings and expenses [収支内訳書]” to the following blocks;
 - ㊦ (amount of earnings) and ㊧ (amount of income).
- Post the amount of wages (deductions) for family employees filled in the “Financial statement for blue return” or the “Statement of earnings and expenses” to the block ㊨, and the amount of the special allowance for filing a blue return in field ㊩.

➤ Page 2

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

◎ Interest on liabilities incurred to acquire land

If you have a deficit in your real estate income and have included the “amount of interest on liabilities incurred to acquire land” in calculating necessary expenses, fill in the following amount in accordance with the following classification. In this case, indicate “㊦” at the beginning of the amount filled in here: the block ㊧ on the Page 1.

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

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

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

*1 Interest on deposits or savings, bonds other than specified bonds (see page 57), and privately offered bond investment trusts, etc. are subject to the separate taxation at source (see page 10), so these items cannot be filed.

*2 Interest etc. subject to the aggregate taxation is not eligible for the separate self-assessment taxation.

◇ How to calculate income

$$\boxed{\text{Total earnings}} = \boxed{\text{Amount of interest income}}$$

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

◇ How to complete the form

➤ Page 1

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

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

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

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

◇ The columns for calculations

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

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

◇ How to complete the form

➤ Page 1

- Post the amount of earnings entered in box A to the block ㊦ and the amount of dividend income entered in box C to the block ⑤.

➤ Page 2

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

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

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

◇ The columns for calculations

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-650,000yen	_____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	B×2.8-180,000 yen _____yen
3,600,000 yen to 6,599,999 yen	_____,000 yen	B×3.2-540,000 yen _____yen
6,600,000 yen to 9,999,999 yen	A×0.9-1,200,000 yen	_____yen
10,000,000 yen or more	A-2,200,000 yen	_____yen

* Round down the fractions less than 1 yen.

◇ How to complete the form

➤ Page 1

- Post the amount of earnings entered in box A to the block ㉞ and the Amount of employment income to the block ⑥.

*When those whose all earnings have been subject to the year-end adjustment, post “the amount paid” indicated on “the withholding tax statement of employment income” received from their employers to the block ㉞ and “the amount after deduction for employment income” to the block ⑥.

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

➤ Page 2

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

* If employment income earners make specially designated expenditure ((1) commuting expense, (2) moving expense (related to a change of workplace) (3) training expense, (4) expense for obtaining qualifications (cost spent for a person to get a qualification), (5) traveling expense for coming home (related to working apart from their family) and (6) expenses necessary for work) in the year and the total of the specially designated expenditure of the year exceeds a certain amount, the persons are eligible for deduction for specially designated expenditure. For details, please see "Deduction for Specially Designated Expenditure for Employment Income Earners[給与所得者の特定支出控除について] ."

The miscellaneous income includes the National Pension, the Employee Pension, defined-benefit corporate pensions, defined-contribution corporate pensions, other public pensions and certain foreign pensions, manuscript fees, lecture fees, royalties, TV appearance fees, interest on lending, annuities under life insurance contracts, mutual-aid annuities and any other income which does not fall into the other categories of income.

The increased pension and ordinary pension for those injured during war service, survivor's pension paid based on the employment of the deceased, benefit payments deriving from the Mentally and Physically Handicapped Dependents Mutual Relief System, a portion of annuities based on the right to receive annuities under life insurance policies etc. obtained as a result of an inheritance, which is subject to the inheritance tax and the gift tax, etc. are not liable to taxation of income tax etc.

◇ The columns for calculations

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

㊦ Computation of miscellaneous income from public pensions etc.

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

㊧ Computation of other miscellaneous income

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

Individuals born on or after January 2, 1955 (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	

* Round down the fractions less than 1 yen.

Individuals born on or before January 1, 1955 (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	

* Round down the fractions less than 1 yen.

㊨ Miscellaneous income

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

◇ How to complete the form

➤ Page 1

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

➤ Page 2

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

㊩ Non requirement of filing tax returns concerning pension recipients

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

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

* For the inhabitant tax, see page 65.

Note: Article 203-7 shall apply on and after January 1, 2020

The capital gains subject to the aggregate taxation include income derived from transfer of golf club memberships, gold bullion, ships, machinery, patent rights, fishing rights, paintings, curios and other objects of art, and precious metals, etc.

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

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

◇ The columns for calculations

◎ short-term capital gain

Earnings from short-term capital gains (selling price)	yen	A
Purchase price of short-term capital assets etc.* ¹	yen	B
Subtracted figure* ² (A - B)	yen	C
Special deduction amount (C or 500,000 yen, whichever is less)	yen	D
Amount of short-term capital gains (C - D)	yen	E

◎ long-term capital gain

Earnings from long-term capital gains (selling price)	yen	F
Purchase price of long-term capital assets etc.* ¹	yen	G
Subtracted figure* ² (F - G)	yen	H
Special deduction amount (H or (500,000 yen - D), whichever is less)	yen	I
Amount of long-term capital gains (H - I)	yen	J

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

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

◇ How to complete the form

➤ Page 1

- Post the “amount of short-term capital gains” entered in the box ㊦ to the block ㊦, and the “amount of long-term capital gains” entered in the box ㊧ to the block ㊧.

* In this block, post the amount of income, not that of earnings.

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

Those who have no occasional income:

- Calculate as follows and post the amount of ㊩ to the block ㊨.

㊩ × 0.5	yen	K
㊥ + K	yen	L

Those who have occasional income:

- Proceed to the next page.

➤ Page 2

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

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

◇ The columns for calculations ①

Amount of earnings from occasional income (including tax)	(Total) yen	M
Amount spent to gain earnings	yen	N
Subtracted figure*1 (M - N)	("0" when in deficit) yen	O
Special deduction amount (<input type="checkbox"/> or 500,000 yen, whichever is less)	yen	P
Amount of occasional income (<input type="checkbox"/> - <input type="checkbox"/>)	yen	Q

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

◇ The columns for calculations ②

Amount of short-term capital gains (Block <input type="checkbox"/> in the capital gains subject to the aggregate taxation)	yen	R
Amount of long-term capital gains (Block <input type="checkbox"/> in the capital gains subject to the aggregate taxation)	yen	S
$(\text{Q} + \text{S}) \times 0.5$	yen	T
$\text{R} + \text{T}$	yen	U

◇ How to complete the form

➤ Page 1

- Post the "amount of occasional income" entered in the box to the block ㊦,
- * In this block, post the amount of income, not that of earnings.
- Post the amount entered in the box to the block ㊧.

➤ Page 2

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

◇ How to complete the form

➤ Page 1

- Write the total amount of the amounts you have written in blocks ① to ⑧ in the block ⑨.
- * If you have filled in the block ㉔ on Page 1(see page 49), write the total amount of the amounts you have written in blocks ① to ⑧ less the amount written in the block ㉔.

Aggregation of profit and loss

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

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

- (i) If you do not have the capital gains subject to the aggregate taxation or the occasional income, but you do have a deficit in any of the boxes from ① to ③ on the Page 1, you must add up the figures for each type of income as they are.
- (ii) In the cases that differ from note (i) above, the calculations will become complicated. Please contact the nearest Tax Office instead. In the case that you have incurred losses in several kinds of income, you may use “**Calculation form for aggregation of profit and loss** [損益の通算の計算書]”.
- (iii) As a rule you can't deduct the deficit of the transferring golf club memberships, etc. from other categories of income.

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 2019 who have income subject to the aggregate taxation, only the basic exemption, the deduction for casualty losses and the deduction for donations are granted.

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

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

		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 social insurance premiums (see page 28)	○	○	×	△
	Deduction for small business mutual aid premiums (see page 28)	○	○	×	△
	Deduction for life insurance premiums (see page 29)	○	○	×	△
	Deduction for earthquake insurance premiums (see page 31)	○	○	×	△
	Exemption for widows or widowers (see page 32)	○	○	×	▲
	Exemption for working students (see page 32)	○	○	×	▲
	Exemption for persons with disabilities (see page 33)	○	○	×	▲
	Exemption or special exemption for spouses (see page 34)	○	○	×	▲
	Exemption for dependents (see page 35)	○	○	×	▲
	Basic exemption (see page 35)	○	○	○	○
	Deduction for casualty losses (see page 36)	○	○	●	●
	Deduction for medical expenses (see page 37)	○	○	×	△
	Deduction for medical expenses by the self-medication taxation system (see page 39)	○	○	×	△
	Deduction for donations (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.

Note that a person with salary who received year-end adjustment may omit filling in some of the blocks as below. However, if that person files a final return related to income tax for and before 2018, it is required to fill in the blocks as before.

Classification	Blocks from ⑩ to ㉑ in Page 1	Blocks in Page 1	Blocks applicable to each deduction from income in Page 2
All the amounts in all the blocks from ⑩ to ㉑ in Page 1 are the same as the amount that received the year-end adjustment.	Entries may be omitted.	Transfer "Total amount of deductions from income" in the withholding tax statement.	Entries may be omitted.
Any amount in the blocks from ⑩ to ㉑ in Page 1 is different from the amount that received the year-end adjustment.	Deductions from income that are different from the amount that received the year-end adjustment	Fill in columns according to these steps.	Fill in blocks according to these steps.
	Deductions from income other than the above	Transfer the amount of deductions described in the withholding tax statement.	Entries may be omitted.

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.

1 Deduction for social insurance premiums

Page 1 ⑩ Page 2 ⑩

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

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

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

◇ How to complete the form

➤ Page 1

- Write the total amount of premiums you paid in the block ⑩.
- * If the amount of small business mutual aid premiums is written in brackets in the block of “Amount of social security premiums, etc.” in the withholding tax statement, the amount minus the amount in brackets is the amount of insurance premiums paid. The amount in brackets is the amount of premiums paid for deduction for small business mutual aid premiums.

➤ Page 2

- Write the type of insurance [社会保険の種類], the amount of premiums paid [支払保険料] and the total amount of premiums paid [合計] in the section entitled “⑩ Deduction for social insurance premiums”.
- If you fill out the amount of deduction for social insurance premiums, written in the block of “Amount of social security premiums, etc.” of the withholding tax statement, please write as “See the withholding tax statement” in the column of the type of insurance in the block of ⑩Deduction for social security premiums. [社会保険の種類].

2. Deduction for small business mutual aid premiums

Page 1 ⑪ Page 2 ⑪

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 (such as premiums for iDeCo) or ③ Mentally Retarded Persons Mutual Aid Programs operated by local governments.

◇ How to complete the form

➤ Page 1

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

➤ Page 2

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

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 \boxed{A} and \boxed{B}	Amount of deduction		Amount of deduction	
Up to 25,000 yen	Amount in box \boxed{A} yen	C	Amount in box \boxed{B} yen	D
25,001 yen to 50,000 yen	$\boxed{A} \times 0.5 + 12,500$ yen		$\boxed{B} \times 0.5 + 12,500$ 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. 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 \boxed{E} , \boxed{F} and \boxed{G}	Amount of deduction		Amount of deduction		Amount of deduction	
Up to 20,000 yen	Amount in box \boxed{E} yen	H	Amount in box \boxed{F} yen	I	Amount in box \boxed{G} yen	J
20,001 yen to 40,000 yen	$\boxed{E} \times 0.5 + 10,000$ yen		$\boxed{F} \times 0.5 + 10,000$ yen		$\boxed{G} \times 0.5 + 10,000$ 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
-------	--	---	--	---	---	---

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

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

◇ How to complete the form

➤ Page 1

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

➤ Page 2

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

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

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

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

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

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 ⑬ .

➤ Page 2

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

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 2019 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 2019 is not more than 5,000,000 yen	350,000 yen
	(3) A woman whose husband is dead but who and has not remarried or it is under whether he is alive or not, and whose total amount of income in 2019 is 5,000,000 yen or less.	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 2019 was not more than 5,000,000 yen and who has a child living in the same household whose total income in 2019 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 the form**

➤ **Page 1**

- Write the amount of the exemption in the block ⑭ .

➤ **Page 2**

- Tick the box headed “exemption for widows or widowers [寡婦(寡夫)控除]” and indicate your status (spouse dead 死別) (divorced 離婚) (spouse dead or alive unclear 生死不明) (missing in action 未帰還), by ticking the appropriate box in the section entitled “⑭ to ⑮ items applicable to the person filing” .

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

◇ **Amount of exemption**

The amount of the exemption is 270,000 yen.

◇ **How to complete the form**

➤ **Page 1**

- Write the amount of the exemption in the block “⑮ ~⑯” .
- If you also apply the exemption for persons with disabilities, write the total amount.

➤ **Page 2**

- Tick the box headed “exemption for working students [勤労学生控除]” in the section entitled “⑮ to ⑯ items applicable to the person filing,” and write the name of your school or college, etc.

If you, your spouse living in the same household ([同一生計配偶者] see page 34), or your dependents (see page 35), are the disabled or those with special disabilities (who lives together) as of December 31 of the year concerned (in the case they are deceased during the year, as of the day of decease), certain exemption can be applied.

Please note that the exemption for persons with disabilities also cover a spouse living in the same household who is not eligible for the exemption for spouse, or dependents under the age of 16 years who are not eligible for the exemption for dependents. If a spouse living in the same household who is eligible for exemption for person with disabilities or dependent relatives are relatives residing overseas (see page 67), it is required to present or attach "Documents concerning relatives" and "Documents concerning remittances" (see page 67).

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

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

Those with a special disabilities living together are defined as a spouse living in the same household or 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 ⑮~⑯.
- If you also apply the exemption for working students, write the total amount.

➤ Page 2

- Write the name of the disabled person in "⑯ exemption for persons with disabilities."
- If you are claiming the exemption for a person with a special disability or a person with a special disability living together, please draw a circle around his/her name.

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

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

A spouse covered by the exemption is defined as the spouse who is among the spouse living in the same household [同一生計配偶者] when your total amount of income for 2019 is 10,000,000 yen or less.

A spouse living in the same household [同一生計配偶者] is defined as the spouse living in the same household (see page 28) as you as of December 31 of the year concerned, (in the case they are deceased during the year, as of the day of decease) and whose total amount of income for 2019 is 380,000 yen or less. It does not include family employees of those filing blue returns or white returns.

◇ Amount of exemption

		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, 1950 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 ⑰~⑱.
- When you apply the exemption for spouses, do not fill in the block shown in "classification [区分]."
- When you apply the special exemption for spouses, write "1" in the block shown in "classification [区分]" and the total amount of your spouse's income in the block ㉔.

➤ Page 2

- Write your spouse's name [配偶者の氏名], date of birth [生年月日] and the Individual Number (My-Number)[個人番号] in "⑰~⑱ (special) exemption for spouses," and tick the box for the exemption for spouses [配偶者控除] or the special exemption for spouses [配偶者特別控除].
- If your spouse is a relative residing overseas (see page 67), place a circle around "residing overseas" [国外居住]. In this case, it is required to present or attach "Documents concerning relatives" and "Documents concerning remittances." (See page 67)

9 Exemption for dependents

Page 1 ⑱ Page 2 ⑲

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

“**Dependents covered by the exemption**” include dependents who were born before January 1, 2004 (i.e. the age of 16 years or older).

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

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

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

◇ Amount of exemption

Definition		Exemption
General dependents covered by the exemption		380,000 yen
Specific dependents covered by the exemption ^(a)		630,000 yen
Elderly dependents covered by the exemption ^(b)	Elderly parents etc. living together ^(c)	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 ⑱.

➤ Page 2

- Write the name of the dependents covered by the exemption [控除対象扶養親族の氏名], their relationship to you [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 “⑲ exemption for dependents.” Also, write the total amount of the exemption in “⑲ 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 67), place a circle around "residing overseas" [国外居住]. In this case, it is required to present or attach "Documents concerning relatives" and "Documents concerning remittances." (See page 67)

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

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

(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.

10 Basic exemption

Page 1 ⑳

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.

11 Total from ⑩ to ㉔

Page 1 ㉕

◇ How to complete the form

• Page 1

Total up the amounts of the blocks from ⑩ to ㉔ and write it in the block ㉕ on the Page 1.

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

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

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

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

*2 The total income amount ([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 ㉑ on Page 1 of your return + the amount of retirement income (*1)	yen	D
+ the amount of timber income(*2)		
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

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

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

◇ How to complete the form

- **Page 1**
 - Post the “amount of the deduction for casualty losses” entered in the box ㉒ to the block ㉓.
- **Page 2**
 - Write the followings in the section entitled “㉓ 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 ㉑) 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 ㉒).

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

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

Amount of medical expenses paid	(Total) yen	A
Amount reimbursed by insurance (*1)	yen	B
$A - B$	("0"when in deficit) yen	C
Amount in block ㉑ on Page 1 of your return + the amount of retirement income (*2) + the amount of timber income (*3)	yen	D
$D \times 0.05$	("0"when in deficit) yen	E
Amount in box ㉒ or 100,000 yen, whichever is less	yen	F
Amount of deduction for medical expenses ($C - E$)	(Up to 2,000,000 yen and "0"when in deficit) yen	G

◇ **How to complete the form**

➤ **Page 1**

- Post the "amount of deduction for medical expenses" entered in the box ㉒ to the block ㉓.

➤ **Page 2**

- Write the followings in the section entitled "㉔ deduction for medical expenses";
amount of medical expenses paid [支払医療費等] (box ㉒) and amount reimbursed by insurance [保険金などで補填される金額] (box ㉑).

◇ **The columns for calculations**

- *1. If the amount that will be reimbursed by insurance, etc. is not available by the time of filing a final return, enter the estimate of the insurance benefit, etc. When the insurance benefit, etc. are received later, correct the declared contents if the reimbursed amount is different from the originally entered amount (See page 59 "In case of mistakes on a tax return.).
- *2. It is required to add the amount of retirement income for calculation of deduction even if there is no need to file a final return.
- *3. If you have the income subject to the separate self-assessment taxation (see page 10), add the total amount of those income before special exemption.

◎ The following medical expenses are eligible:

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

- 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, moxacausterist 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). Costs of certain services rendered under the system of the Services and Supports for Persons with Disabilities Act, such as home nursing and home visit for persons with severe disabilities, qualify for deductions for medical expenses, too.

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

- 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 2019. Unpaid medical costs could be deductible for the year in which they are actually paid.

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

- 1) Expenses for cosmetic surgery or other beauty treatment,
- 2) Costs of buying items claiming to prevent diseases or promote good health, (expenses for vaccinations or health supplements to prevent disease are included.)
- 3) Reward to pay to having received an offer of the human labor from relatives,
- 4) Purchase expenses which are not directly required for treatment such as glasses for myopia and hypermetropia,
- 5) Expenses for 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 2019 to purchase certain medicines for you, your spouse or relatives living in the same household as you (see page 28) exceed 12,000 yen.

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

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

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

◇ **The columns for calculations**

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

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

[Example of receipt]

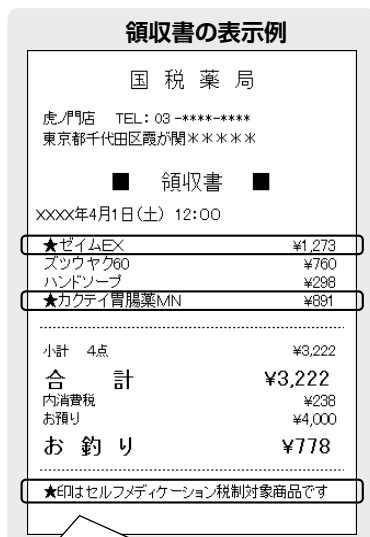
◇ **How to complete the form**

➤ **Page 1**

- Post the "amount of deduction for medical expenses" entered in the box D to the block ②.
- Write "1" in the block shown in "classification [区分]".

➤ **Page 2**

- Write the followings in the section entitled "③ 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).



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

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

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

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

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

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

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

◇ The columns for calculations

Amount of donation *1	(Total)	A
	yen	
Block 9 on Page 1 of your return + the amount of retirement income (*2) + the amount of forestry income (*3)	yen	B
$B \times 0.4$	("0"when in deficit)	C
	yen	
A or C, whichever is smaller	yen	D
Amount of deduction for donations (D - 2,000 yen)	("0"when in deficit)	E
	yen	

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

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

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

◇ How to complete the form

➤ Page 1

- Post the "amount of deduction for donations" entered in the box E to the block 24.

➤ Page 2

- Write the address and name of the done [寄附先の所在地・名称] and the amount [寄附金] entered in box A in "24 deduction for donations"
- Fill out "items concerning inhabitant taxes and enterprise taxes" [○住民税・事業税に関する事項](see page 53).

* Tax credit for donations from individual inhabitant tax

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

◇ How to complete the form

➤ Page 1

- Write the total amount you have entered in the columns 10 through 24 in the block 25 on the Page 1.

2-6 STEP 4 Calculating your tax

1 Taxable income

Page 1 ②⑥

◇ How to calculate your taxable income

Total amount of income (Page 1 ①)	_____ yen	A
Total amount of deduction from income (Page 1 ②⑤)	_____ yen	B
Subtracted figure* (A - B)	(Round down the fraction less than 1,000 yen) _____,000 yen	C

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

◇ How to complete the form

➤ Page 1

- Post the amount entered in the block ㉒ to the block ②⑥.
- Those who have the income subject to the separate self-assessment taxation need to fill out Page 3 (separate taxation form) and do not need to write anything in the block ②⑥.

2 Amount of tax imposed on taxable income

Page 1 ②⑦

◇ How to calculate your tax imposed on the taxable income

Amount ㉒	Amount of tax imposed on the taxable income	D
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 to 39,999,000 yen	$C \times 0.4 - 2,796,000$ yen = _____ yen	
40,000,000 yen or more	$C \times 0.45 - 4,796,000$ yen = _____ yen	

◇ How to complete the form

➤ Page 1

- Post the amount entered in the block ㉒ to the block ②⑦.
- If you have opted for averaging taxation on fluctuating or temporary income, post the amount calculated on the “calculation form averaging taxation on fluctuating income or temporary income [変動所得・臨時所得の平均課税の計算書]” to the block ②⑦.
- If you have the income subject to the separate self-assessment taxation, post the amount entered in block ㉒ on Page 3 to the block ②⑦ on the Page 1.

If you receive dividends paid from a corporation that has its head office in Japan, distribution of profit from specific stocks investment trusts ⁽¹⁾ (excluding such income accrued from investment in foreign stock price indices) or specific securities investment trusts⁽²⁾, the prescribed amounts may be exempted.

*Please note that this credit is not applicable to dividends related to the income you choose to file by separate self-assessment taxation.(see page 56)

◇ How to calculate the credit

Amount of the dividend income (block 5 on the Page 1) ⁽²⁾	yen	A
Amount of taxable income (block 25 on the Page 1)	,000 yen	B
$B - 10,000,000$ yen	yen	C
$A - C$	yen	D
$D \times 0.1$	yen	E
$(A - D) \times 0.05$	yen	F
Amount of credit for dividends (E + F)	yen	G

◇ How to complete the form

➤ Page 1

- Post the amount entered in the block G to the block 23.

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

*2. "Specific securities investment trusts" are defined as stocks investment trusts (excluding specific stock investment trusts) other than bond investment trusts, excluding specific foreign currency-denominated securities investment trusts. For more details, see "For those receiving credits for dividends relating to specific security investment trusts [特定証券投資信託に係る配当控除を受けられる方へ]."

*3. The income of dividends which are not eligible for credit for dividends should not be included in this calculation. Please note that the amount of dividend income is before totaling with deficits of other incomes. (see page 25)

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

◇ How to complete the form

➤ Page 1

- Write the "tax credit for investment[投資税額等]" in the blank at left of block 23, and write the figure "1" in the box marked "classification" [区分].

➤ Page 2

- Write the applicable provision in the block "the provisions of application of special exceptions [○ 特例適用条文等]".

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

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

◇ How to complete the form

➤ Page 1

- Post the amount indicated on the “detailed statement and calculation form for special credit for loans, etc. relating to a dwelling (specific additions or improvement, etc.)[(特定増改築等)住宅借入金等特別控除額の計算明細書]” to the block ㊦. Round down the fractions less than 100 yen.
- *1 When employment income earners write the amount already claimed for this credit in the year-end tax adjustment and the amount is recorded in the “Amount of special credit for loans, etc. related to a dwelling [住宅借入金等特別控除の額] (or the amount deductible for loans, etc. related to a dwelling [住宅借入金等特別控除可能額], if there is)” block on the withholding tax statement, post that amount to block ㊦.
- *2 In the block shown in the “classification[区分]”, only those who suffered damages from the Great East Japan Earthquake and are eligible for the special treatment of double deduction of special credit for loans relating to a dwelling regarding reacquisition of dwellings, etc. can fill out. For further details, please see “For those who 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.[東日本大震災により自己の所有する家屋が被害を受け居住の用に供することができなくなった場合に住宅借入金等特別控除を受けられる方へ]”

➤ Page 2

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

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

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

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

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

Note: The above "amount of the consumption tax, etc." means the total of the consumption tax and the local consumption tax.

◇Special credit for contributions to political parties etc.

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

◇Special credit for donation to certified NPOs etc.

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

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

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

◇How to complete the form

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

If you claimed the deduction for donations (see page 40) for each donations, you are not allowed to claim each special credit at the same time.
Which deduction is profitable for you depends on the amount of your income and donations or contributions, etc.

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

Page 1 ③⑤

In the event that seismic retrofitting was executed on a building that you use as a dwelling, a credit may be claimed upon satisfying certain conditions.

For more details, please see “For those who receive for the special credit for anti-earthquake improvement made to an existing house and the special tax credit for specified housing improvements.[住宅耐震改修特別控除・住宅特定改修特別税額控除を受けられる方へ]”

◇ How to complete the form

Please see “Detailed statement and calculation form for the special credit for anti-earthquake improvement made to an existing house and the special tax credit for specified housing improvements [住宅耐震改修特別控除額・住宅特定改修特別税額控除額の計算明細書].”

8 Special tax credit for specified housing improvements

Page 1 ③⑥

If you have carried out improvement work on your house to make it barrier-free, improve energy conservation or accommodate multi-family cohabitation, improve durable repair work, credit may be claimed provided that certain conditions are met.

For more details, please see “For those who receive the special credit for anti-earthquake improvement made to an existing house and the special tax credit for specified housing improvements. [住宅耐震改修特別控除・住宅特定改修特別税額控除を受けられる方へ]”

◇ How to complete the form

Please see “Detailed statement and calculation form for the special credit for anti-earthquake improvement made to an existing house and the special tax credit for specified housing improvements. [住宅耐震改修特別控除額・住宅特定改修特別税額控除額の計算明細書].”

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

Page 1 ③⑦

If you built or purchased a newly built certified house and that house was used as a dwelling, a credit may be claimed provided that certain conditions are met.

For more details, please see “For those who receive the special tax credit for new building, etc. of certified houses.[認定住宅新築等特別税額控除を受けられる方へ]”

◇ How to complete the form

Please see “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].”

◇ **How to complete the form**

➤ **Page 1**

- Write the amount entered in ㉗ minus the amounts entered in boxes, ㉘, ㉙, ㉚, ㉛, ㉜, ㉝, ㉞, ㉟ and ㊱ in the block ㊲. When you are in deficit, write “0”.

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

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

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

◇ **How to calculate the reduction etc.**

The amount of the credit is calculated as follows:

Balance of tax amount (block ㉘ on the Page 1)	_____ yen	A
Total income amount	The amount of reduction or exemption	
Up to 5,000,000 yen	Amount in box A = _____yen	B
5,000,001 yen to 7,500,000 yen	A×0.5 = _____yen	
7,500,001 yen to 10,000,000 yen	A×0.25 = _____yen	

◇ **How to complete the form**

➤ **Page 1**

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

◇ **How to complete the form**

➤ **Page 1**

- Write the amount entered in ㉓ minus the amount entered in the box ㉔ in the block ㉕.

13 Amount of the special income tax for reconstruction

Page 1 ④①

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

◇ How to complete the form

➤ Page 1

- Write the amount calculated by multiplying the amount in the block ④① by the tax rate of 2.1% in the block ④①.
* If there is a fraction less than one yen, please round down the number.

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

Page 1 ④②

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

◇ How to complete the form

➤ Page 1

- Write the sum of the amount entered in the block ④① and the amount entered in the block ④① in the block ④②.

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

15 Credit for foreign taxes

Page 1 ④③

You may claim this credit if you have paid tax corresponding to income tax overseas in 2019.

For further information, please see “For those who receive credit for foreign taxes.[外国税額控除を受けられる方へ]”

◇ How to complete the form

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

16 Amount of taxes withheld

Page 1 ④④

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

◇ How to complete the form

➤ Page 1

- Write the total amount of withholding income tax etc. in the block ④④.

➤ Page 2

- Write the type of income [所得の種類], the place where the income accrued or the name of your employer [種目・所得の生ずる場所又は給与などの支払い者の氏名・名称], amount of earnings [収入金額] and withholding income tax etc. [所得税及び復興特別所得税の源泉徴収税額] on the “statement of income (withholding income tax and special income tax for reconstruction)[○ 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 taxes withheld here: the block ④④ .
 - If you have the same type of income from diverse sources and are attaching the “Statement of income[所得の内訳書]”, you must write the total amount of the withholding income tax etc. for each type of income, here: “statement of income (withholding income tax and special income tax for reconstruction)[○ 所得の内訳(所得税及び復興特別所得税の源泉徴収税額)].”
- * If you file a return using the Page 3 (separate taxation form) for income such as the retirement income, dividend income from listed stocks etc. you choose to apply the separate self-assessment taxation, or capital gains related to stocks and shares, include the withholding income tax etc. related to such income in the total amount of withholding income tax etc.

◇ How to complete the form**➤ Page 1**

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

◇ How to complete the form**➤ Page 1**

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

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

◇ How to complete the form**➤ Page 1**

- Subtract the amount in the block ④⑥ from the amount in the block ④⑤ and write as follows.
If the amount of your balance is in surplus, write the amount (rounding down the fractions less than 100 yen) in the block ④⑦.
*For tax payment methods, please see page 4.
If the amount is in deficit, write the amount in the block ④⑧.
*For the place to receive the tax refund, please see page 50.

2-7 STEP 5 Other items regarding the Page 1

◇ How to complete the form

(1) Total amount of spouse's income ④⑨

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

(2) Total amount of wages (deductions) for family employees ⑤⑩

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

(3) Special exemption for blue returns ⑤⑪

Post the amount of the special exemption indicated in your "Financial statement for blue return [青色申告決算書]", if you file a blue return.

(4) Total amount of taxes withheld from miscellaneous and occasional income etc. ⑤⑫

Write the total amount of the withholding income tax etc. related to the miscellaneous income or the occasional income etc. among the amount you entered in the "amount of taxes withheld" (block ④④).

If you report the retirement income or capital gains related to stocks and shares, please include the withholding tax on such income as well.

(5) Amount of unpaid withholding income tax and special income tax for reconstruction ⑤⑬

When the block ④⑤ on the Page 1 shows a deficit, in cases when amounts of income remain unpaid by the payers of salaries, etc., persons for whom withholding income tax etc. due on said unpaid income have not been paid by the payers are required to indicate the amounts of the unpaid withholding income tax etc. in question.

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

(6) Losses carried forward to deduct from the income of this year ⑤⑭

In cases where a loss amount is brought forward from the previous year and subtracted from the total income for 2019, in the following year and beyond when there are no losses brought forward, write the amount of the brought forward loss that was subtracted.

However, because the amounts of carry-over loss subtracted from "capital gains etc. derived from transfer of stocks, etc.," "dividend income from listed stock etc." and "miscellaneous income etc. derived from futures trading" are written on the Page 3 (separate taxation form), these are not included here.

Please note that, if you use the Page 4 (case of loss form), you do not have to fill out this section.

(7) Amount eligible for average taxation ⑤⑮, fluctuating income and extraordinary income ⑤⑯

This section is for those who choose to use average taxation on fluctuating or temporary income.

Post the amount calculated in the "calculation form for averaging taxation of fluctuating income and temporary income. [変動所得・臨時所得の平均課税の計算書]"

For details, please see "Guide to fluctuating income and temporary income [変動所得・臨時所得の説明書]."

2-8 STEP 5 Notification of postponement of tax payment

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

*If you pay the amount of one half or more of the amount determined by the final return by Monday, March 16, 2020 (in the case of the tax payment by transfer account, by transferring automatically on the certain date) you can postpone to pay the rest amount until Monday, June 1, 2020.

During the postponement period, the interest tax is imposed at the lower rate of 7.3 % per year or the “Special Standard Rate”.

◇ How to calculate postponed tax

Amount of third installment tax to be paid (Page 1 ④7)	00 yen	A
The amount to be postponed (not more than $(A \times 0.5)$)	(Round down the fractions less than 1,000 yen) 0,000 yen	B
Amount of tax to be paid by due date of filing return ($A - B$)	00 yen	C

◇ How to complete the form

➤ Page 1

- Post the amount entered in the box to the block ⑤7 (“amount of tax to be paid by due date of filing return”).
- Post the amount in box to the block ⑤8.

2-9 STEP 5 Where to receive your refund

If you are claiming refund in your tax return, fill in “where to receive your refund [還付される税金の受取場所]” on the Page 1 of your return, referring to the following example.

Note: 1. Refunds can only be transferred to accounts in the name of the person filing the return.

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

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

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

Note: 4. With regard to persons who wish to receive their refund from a Japan Post Bank branch or over-the-counter at a post office, please write the name of post office, etc. in question.

Examples

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

The form shows fields for postal office name, account number (7 digits), and account type. The account type field has a dot circled, indicating a comprehensive account.

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

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

The form shows fields for postal office name, code (5 digits), and number (2 to 8 digits). The code and number fields are highlighted with brackets.

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

Fill out **only the code and number** from the left space.
* Do not fill in the “Branch Name (Branch No.)” or “Account No.” for use in transfer to other financial institutions.
* You need not enter a single-digit number between the symbol section and number section, even if any (referring to the “-2” or other suffix numbers displayed upon the reissue of passbooks, etc.).

2-10 STEP 6 Items about inhabitant taxes and enterprise taxes regarding the Page 2

Those who have filed final returns for income tax etc. are not required to submit returns for the inhabitant tax and the enterprise tax additionally because the data for said final returns for income tax etc. will be forwarded to local public entities. However, as for the following items, please fill out as appropriate in the "Items about inhabitant taxes and enterprise taxes [住民税・事業税に関する事項]" on the Page 2, since the treatment of those items is different between the inhabitant tax, the enterprise tax and income tax etc.

Please contact your local municipal office for more detail.

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

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

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

[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]

- Write the names and addresses of any spouse and dependents covered by the exemptions and family employees not residing with you, in the appropriate section on the Page 2.
- * If a person with salary who received year-end adjustment omits filling in the blocks of "⑰~⑱ (Special) exemption for spouses" or "⑲ Exemption for dependents" in Page 2, it is also required to enter the My Number (Individual Number) of the person living separately.

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

[所得税で控除対象配偶者などとした専従者]

- In the case that a report of full-time family employees' salaries is not submitted to the Tax Office for certain reasons, and if they are not declared as a family employee for the income tax etc. return, they can be treated as a family employee of an employer filing a blue return for inhabitant and enterprise tax purposes even if they have been designated as eligible for the exemption for spouses or other dependents for income tax purpose. The requirements for "family employee of blue return" for local tax purpose are same as income tax.
- If you have any such employees, you must write their name and amount of wages in the appropriate column on the Page 2.

3 Inhabitant taxes

[住民税]

a) A spouse living in the same household [同一生計配偶者]

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

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

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

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

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

c) Special provisions for computing dividend income [配当に関する住民税の特例]

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

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

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

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

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

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

e) Deduction of allocated dividend amount[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]

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

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

- Please note that in the case of ① above, the total amount of income determined for “exemption for spouses,” “exemption for dependents,” etc. does not include the amount of income related to the specific dividend, etc. and the amount of income received from transfer of specific stocks, etc.
- In the case of ② above, if municipal authorities have decided on awarding a refund to you for specially withheld tax after calculating your amount of tax, you will be notified by your municipality concerning the decision and procedure for receiving your refund.
- When selecting a taxation method different from income tax etc. for income related to specific dividend etc. and specific income received from transfer of stocks etc., it is necessary to file a return for inhabitant tax to your municipal authorities before the notice for inhabitant tax is sent from your municipality to you.

f) Deduction for donations [寄附金税額控除]

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

- * For a donation made as charity fund relating to the Great East Japan Earthquake to a fundraising organization or Kumamoto Earthquake Disaster Charity Fund, such as the Japanese Red Cross Society or Central Community Chest of Japan, which is finally distributed to the local governments which suffered disasters or charity fund distribution committee, please specify it in the “prefectures or municipalities (eligible to special deduction).”
For example, if you misplaced the amount of your donation made to the Japanese Red Cross Society as the support money for the Kumamoto Earthquake Disaster in the field of “Community chest or local chapter of Japan Red Cross Society in area of domicile, and prefectural/municipal portion (other than being eligible to special deduction)” instead of “Prefectural/municipal portion (eligible to special deduction),” the amount of tax credit for donation cannot be correctly calculated.
- * Regarding ③ and ④, if you have donations specified by both prefectures and municipalities, please write the both amount in the appropriate section.
- * Among donations made to NPO, etc., other than certified NPOs, etc., a certain donations specified by the ordinance of prefectural/city governments or local governments of the location of your address can be eligible for tax credit for individual inhabitants tax purposes, while not eligible for income tax deduction. In order to take such tax credit, separate filing should be made to local governments.

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

- | | |
|--|------------|
| 1) ●● Prefecture (hometown tax) | 80,000 yen |
| 2) ▲▲ City (hometown tax) | 40,000 yen |
| 3) Local chapter of Japan Red Cross Society in area of domicile | 90,000 yen |
| 4) Community chest in prefecture of domicile (social welfare corporation) | 20,000 yen |
| 5) Social welfare service corporation (specified by ordinance of the prefecture of domicile) | 55,000 yen |
| 6) Certified NPOs △△
(specified by ordinance by both the prefecture and municipality of domicile) | 5,000 yen |
-
- | | | | |
|----------------------------|---|----------|-------------|
| <input type="checkbox"/> A | In the “Prefectural/municipal portion (eligible to special deduction)” box, enter (1) and (2). | (1)+(2)= | 120,000 yen |
| <input type="checkbox"/> B | In the “Community chest or local chapter of Japan Red Cross Society in area of domicile and Prefectural/municipal portion (other than being eligible to special deduction)” box, enter (3) and (4). | (3)+(4)= | 110,000 yen |
| <input type="checkbox"/> C | In the “Prefecture” box under “Specified by ordinance,” enter (5) and (6). | (5)+(6)= | 60,000 yen |
| <input type="checkbox"/> D | In the “Municipality” box under “Specified by ordinance,” enter (6). | | 5,000 yen |

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

Tax credit for donations	Prefectural/municipal portion (eligible to special deduction)		120,000 ^{yen}	A
	Community chest or local chapter of Japan Red Cross Society in area of domicile and prefectural/municipal portion (other than being eligible to special deduction)		110,000	B
	Specified by ordinance	Prefecture	60,000	C
		Municipality	5,000	D

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

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

Those who choose deduction from a salary are requested to check the “Deduction from Salaries”[給与から差引き] box on the Page 2. Those preferring to not have the tax deducted from wages but rather to personally make the payment separately at an appropriate payment counter or other location are requested to check the “Self Payment”[自分で納付] box. The inhabitant tax due on the employment income and income pertaining to public pensions etc. for persons aged 65 years or older as of April 1, 2020, will be deducted from the salaries and public pensions, etc., respectively. Please see “Notification from Local Governments” on page 65 of this guide about the special collection of individual inhabitant's taxes of income from public pensions.

4 Enterprise tax

a) "Tax-exempt income, etc."

The tax rate of enterprise tax varies according to the type of business. Some businesses are exempt from tax. Individuals with income applicable to sections (i) and (ii) below should tick the relevant number and write the amount on the Page 2, here: "tax-exempt income, etc." [非課税所得など].

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

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

- 1) Income from livestock rearing (except when practiced in conjunction with agriculture)
- 2) Income from fisheries (excluding the small-scale picking or catching of marine flora and fauna)
- 3) Income from manufacturing of charcoal
- 4) Income from massage, acupuncture, acupressure therapy, 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 (see page 55)

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

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

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

If you have applied this special exemption, you should write this amount on the Page 2, here: "special reduction for the blue returns subtracted from the real estate income [不動産所得から差し引いた青色申告特別控除額]."

d) Losses from the sale of business assets etc.

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

Write the amount of the loss on the Page 2, here: "losses from the sale of business assets etc. [事業用資産の譲渡損失など]."

If your business income is in deficit as a result of losses from damage to inventory or business assets through natural disasters, you may carry over the amount of losses to the next three years, on condition that you file a return consecutively for the following years. Write the amount of the loss on the Page 2, here: "losses from the sale of business assets, etc. [事業用資産の譲渡損失など]."

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

If you established or closed-down a business during 2019, circle the section on the Page 2 titled: "establishment or closure of business in the previous year [前年中の開(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 Page 2, here: office(s), etc. in other prefecture(s) [他都道府県の事務所等].

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

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

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

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

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

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

(1) **Interest income** related to dividends etc. on listed stocks etc.

When filing, these are subject to the separate self-assessment taxation, and the aggregate taxation cannot be selected.

(2) **Dividend income** related to dividends on listed stocks etc. (Excluding those for major shareholders, etc. It applies for all below.)

When filing, the separate self-assessment taxation may be selected instead of the aggregate taxation. However, if you choose to use the separate self-assessment taxation, you are not eligible to receive credit for dividends.

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

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

*Please note that you can select the separate self-assessment taxation for the interest income such as mentioned (1) above and the aggregate taxation for dividend income such as mentioned (2) above.

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

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

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

(1) **Small-lot dividends etc.**

(2) Interest, dividends and similar income from stocks listed on the financial instruments exchange (excluding those for major shareholders, etc.)

(3) Distribution of profit from publicly offered stock securities investment trusts

(4) Dividends etc. from specified investment corporation investment units

(5) Distribution from specified trusts issuing beneficiary securities (restricted to those issued through public offering)

(6) Distribution of profits from corporate bond-like beneficiary rights of special purpose trust (restricted to those issued through public offering)

(7) Interest on **specified bonds**

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

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

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

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

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

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

(1) In the case that the system for no requirement to file a tax return is selected.

(2) In the case that the separate self-assessment taxation is selected.

(3) Interest from foundations

(4) Dividends, etc. related to distribution of revenues of management investment trusts, such as private offerings and public corporation bonds

(5) Dividends, etc. related to distribution of revenues of management investment trusts, such as overseas private offerings and public corporation bonds

(6) Dividends, etc. related to distribution of revenues of specified stock investment trusts that trace overseas stock index

(7) Dividends, etc. related to distribution of revenues of securities investment trusts, such as securities in specified foreign currency

(8) Dividends, etc. that will be received from investment trusts by public offering by qualified institutional investors

(9) Dividends, etc. that will be received from specified trusts.

(10) Dividends, etc. that will be received from specified-purpose companies

(11) Dividends, etc. that will be received from investment corporations

● **Explanation of Terms**

◆ **Dividends on listed stocks etc.**

Dividends on listed stocks, etc. refers to interest from specified bonds, distribution of profit from publicly offered stock securities investment trusts, dividend on listed stocks, and distributions of profit from public offering stock investment trusts.

◆ **Specified Bonds**

Specified bonds refers to national and local government bonds, foreign government bonds, public offering bonds, and bonds issued before December 31, 2015 (excluding corporate bonds issued by family company).

◆ **Major Shareholders etc.**

Major shareholders, etc., refers to shareholders who own 3% or more of the total outstanding shares of listed companies, etc.

◆ **Small-lot Dividends etc.**

Small-lot dividends, etc. 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.

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

* 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.

Note:

● **Withholding Tax System**

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

● **Specified Account for Withholding Tax**

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

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

For details, please see "The method (example) for reporting income from sale of stocks, etc.[株式等の譲渡所得等の申告のしかた (記載例)]".

3-2 How to calculate the retirement income

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

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

$$\textcircled{1} \left\{ \frac{\text{Amount of earnings from general retirement allowances etc.}}{\text{A}} - \left(\frac{\text{Deduction for retirement income}^{\ast 1}}{\text{B}} - \frac{\text{Deduction for specified officer retirement income}^{\ast 2}}{\text{B}} \right) \right\} \times 0.5$$

$$\textcircled{2} \frac{\text{Specified officer retirement allowances etc.}}{\text{C}} - \frac{\text{Deduction for specified officer retirement income}^{\ast 2}}{\text{D}}$$

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

(1) $\text{A} < \text{B}$

$$\left(\frac{\text{Amount of earnings from specified officer retirement allowances etc.}}{\text{C}} + \frac{\text{Amount of earnings from general retirement allowances etc.}}{\text{A}} \right) - \frac{\text{Deduction for retirement income}^{\ast 1}}{\text{B}}$$

(2) $\text{C} < \text{D}$

$$\left\{ \frac{\text{Amount of earnings from general retirement allowances, etc.}}{\text{A}} - \left(\frac{\text{Deduction for retirement income}^{\ast 1}}{\text{B}} - \frac{\text{Amount of earnings from specified officer retirement allowances, etc.}}{\text{C}} \right) \right\} \times 0.5$$

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

- For individuals whose employment period is 20 years or less;
400,000 yen × number of years of employment ("800,000 yen" if less than 800,000 yen)
- For individuals whose employment period is more than 20 years:
700,000 yen × number of years of employment - 6,000,000 yen
Individuals who have ceased working due to a disability may add 1,000,000 yen to the amounts as calculated above.

Please note that the amount of deduction may be different in certain cases, such as you had another retirement income in the past years.

*2 The deduction for specified officer retirement income is calculated as follows.

- In the case that there is no overlap between the service period concerning specified officer retirement allowances and the service period concerning general retirement allowances, etc.
400,000 yen × Service years of specified officers, etc.
- In the case that there is overlap between the service period concerning specified officer retirement allowances, etc. and the service period concerning general retirement allowances, etc.
400,000 yen × (Service years of specified officers, etc. — Overlapped service years)
+ 200,000 yen × Overlapped service years

◎ For the amount of earnings from retirement income and the deduction for retirement income, please write them in the block "○ Matters relating to the retirement income [○ 退職所得に関する事項]" on the Page 3 of your return. If you received a specified officer retirement allowance, please write the amount of earnings and the deduction for the retirement income in brackets on the upper column.

3-3 In Case of Suffering from Disaster

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

For details, access our website (www.nta.go.jp) or consult the nearest Tax Office.

- If you cannot file a return or pay tax by the due date, due to a reason such as a disaster, you can extend the due date within 2 months from the day on which the said reasons ceased to exist.
- In case of damage to houses or household goods etc. due to a disaster, you can claim the deduction for casualty loss under the provision of the Income Tax Law (see page 36) or the reduction or exemption under the provisions of the Law Relating to Exemptions, Deductions and Deferment of Tax Collection for Disaster Victims. (see page 46)

3-4 In Case Tax Payment is Delayed

If a taxpayer fails to pay tax by the due date of tax payment (Monday, March 16, 2020), or if the tax payment by transfer account cannot be made due to insufficient balance of the account, the delinquent tax will be imposed.

In such a case, pay the delinquent tax with the principal tax together at financial institutions or the Tax Office that has jurisdiction over your address.

March 17 to May 16, 2020	“7.3 % per annum” or “Special Standard Rate + 1%,” whichever is lower.
May 17, 2020~	“14.6 % per annum” or “Special Standard Rate + 7.3%,” whichever is lower.

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

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

3-5 In Case of Mistakes on a Tax Return

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

	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.

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

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

Income tax etc. are to finally calculate income and tax amount for one year and a final return is filed during the filing period of the following year and the tax in question is paid.

Meanwhile, the Tax Office notifies the taxpayer of the amount of estimated income tax etc. prepayment in cases where the base amount for the estimated tax prepayment calculated based on the previous year’s final tax return is 150,000 yen or more. The taxpayer is then requested to pay the tax liability in two installments, in July and November. This system is called estimated income tax prepayment.

Taxpayers may submit an application to have the amount of estimated tax prepayment reduced if their income tax etc. amounts of the following year are estimated to be less than the amount of the base amount for the estimated tax prepayment notified by the Tax Office. This may be approved for reasons such as: closing or suspension of the taxpayer’s business, unemployment, losses resulting from natural disasters, embezzlement, theft, medical expenses, business depression, or an increase in the number of dependents covered by the exemption.

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

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

system [簡易課税制度] by which the amount of tax is calculated based on the consumption tax imposed on taxable sales without calculating their actual consumption on taxable purchase. In case of selecting "simplified tax system [簡易課税制度]", the amount of consumption tax due is calculated by to consider the amount calculated by multiplying the amount of consumption tax on taxable sales by certain "deemed purchase rates [みなし仕入率]" to be the amount of consumption tax imposed on taxable purchases.

- Sole business proprietors who will select filing returns using the simplified tax system from 2021 must submit "Report on the Selection of the Simplified Tax System for Consumption Tax [消費税簡易課税制度選択届出書]" to the Tax Office with jurisdiction over the location of your address by December 31, 2020.
 - *1 Even if the sole business proprietor's taxable sales for 2018 (the base period for 2020) do not exceed 10,000,000 yen, but the taxable sales for the specified period (the period from January 1, 2019 through June 30, 2019) exceed 10,000,000 yen, the sole business proprietor will be categorized as a taxable person for the purpose of consumption tax in 2020.
Meanwhile, you can use the total amount of salaries etc. paid instead of taxable sales to determine if you are categorized as a taxable person or otherwise.
If you become a taxable person 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)]" to the Tax Office with jurisdiction over the location of your address without delay.
 - *2 Taxable sales mean the sales from transactions subject to the imposition of consumption tax (including transactions conducted concomitantly with business activities, such as the sale of a building for business purposes). Sales from most of the transactions fall under taxable sales; however, income concerning transactions exempt from consumption tax is excluded, such as income from the sale of land and housing rent. Taxable sales also include manuscript fees, royalties, performance fees, lecturer's fees, remuneration for lecturers, and income from a side job using the Internet.
 - *3 Please note that a taxpayer under the general taxation system (those not under the simplified taxation system) may not deduct consumption tax paid at the time of purchases and the payment of expenses without both a ledger and an invoice stating taxable purchases etc.
 - *4. If business operators who have difficulty in totaling up taxable purchases, etc. (including taxes) by separating them to each tax rate file "Notification of Taxable Enterprise Status for Consumption Tax by the last date of the taxation period, they will be allowed to use the simplified taxation system from the taxation period to which the date of filing the notification belongs, as a transitory measure. This treatment accompanies the introduction of an reduced tax rate system and is limited to any day that belongs to the taxation period from October 1, 2019 to September 30, 2020.
2. For sole business proprietors whose taxable sales exceed 10,000,000 yen for 2017
- If your taxable sales for 2017 exceed 10,000,000 yen, you will be categorized as a taxable person for the purpose of consumption tax in 2019.

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

*1 Even if taxable sales are 10,000,000 yen or less for 2017, those whose taxable sales exceed 10,000,000 yen for the specified period (from January 1, through June 30, 2018) will be categorized as taxable person for the purpose of consumption tax in 2019.

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

*2 Sole business proprietors that made a purchase of specified high value asset on, may not be eligible for system of tax exemption sales thresholds for enterprises and simplified tax system for the year subsequent to the year of the date on which the purchase was made. For details, including provisional measures, please access the NTA website "Notice on the consumption tax law revision (April,2016) (November, 2016 revision) [消費税法改正のお知らせ(平成28年4月)(平成28年11月改訂)]".

* Please see "Outline for consumption tax [消費税のあらまし]" for general matters and procedures, "Consumption and Local Consumption Taxes Final Return Guide [消費税及び地方消費税の確定申告の手引き]" for necessary procedures for filing tax returns and paying taxes. The various manuals and report book places it in our website (www.nta.go.jp).

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

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

Points changed for preparing a consumption tax return form

In preparing the "Table for calculating the taxable sales ratio and deductible tax on purchases (Schedule 2-1)" and "Table for calculating taxable transactions" of the Consumption and Local Consumption Taxes Final Return, calculations must be implemented separately for 8% and 10% tax categories.

○ If sales include those of an item subject to the reduced tax rate, it is necessary to issue an invoice in which tax-inclusive prices totaled according to different tax rates (invoices with classified descriptions).

※ Even a tax-exempt business could potentially be required to issue invoices with classified descriptions.

Items subject to the reduced tax rate

- Food and drink excluding alcoholic drink and dining out
- Newspapers issued more than twice a week (those based on subscriptions)

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

【Examples of Tax documents after the implementation of the system】

Table for calculating taxable transactions (Table A)
(For business income)

Account	Account settlement amount A	Portion of A that does not relate to taxable transactions B	Amount of taxable transactions C (A-B) × 10%	Tax in Settlement	
				2019	2020
Sales (including sales of real estate)	10	1000	900	90	90
Local consumption tax	11	1100	1000	100	100
Purchases	12	1200	1080	108	108
Subtotal	13	1300	1170	117	117
Local consumption tax	14	1400	1260	126	126
Total	15	1500	1390	139	139
Balance	16	1600	1480	148	148

Account	Account settlement amount A	Portion of A that does not relate to taxable transactions B	Amount of taxable transactions C (A-B) × 10%	Tax in Settlement
Local consumption tax	17	1700	1530	153
Purchases	18	1800	1620	162
Subtotal	19	1900	1710	171
Local consumption tax	20	2000	1800	180
Total	21	2100	1920	192
Balance	22	2200	2010	201

"Separate accounting" is required to prepare this calculating table and such.

3-8 Report of Assets and Liabilities / Report of Foreign Assets

◎ Report of Assets and Liabilities

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

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

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

◎ Report of Foreign Assets

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

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

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

(68 treaties with applicable to 78 countries and regions as of October 1, 2019)

If you are a non-resident of Japan and a resident of any of the following countries you may be eligible for special measures provided in the tax treaties etc. between these countries and Japan:

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

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

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

Note: 3. The tax treaty with China will not be applied to Macao.

Note: 4. The treaty with Fiji is the continuation of the 1963 treaty with the United Kingdom.

Note: 5. With respect to Taiwan, a framework equivalent to a tax convention is established in combination of (1) a private-sector tax arrangement between the Japan-Taiwan Exchange Association (Japan) and the Taiwan-Japan Relations Association (Taiwan) and (2) Japanese domestic legislation to implement the provisions of that private-sector tax arrangement in Japan.

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

3-10 Notice to those leaving Japan during 2020

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

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

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

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

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

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

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

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

- ◇ You must file a final return (a quasi-final return) and pay tax for 2020 before your departure concerning your income incurred before the date of your departure.
- ◇ In addition, if you depart from Japan from January 1 to March 15, you must file a final return and pay tax for the preceding year (2019) before your departure.

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

- ◇ Even if you file a final return as indicated above 2(1), you must file a final return and pay tax during the filing period (February 16 through March 15, 2021) concerning the sum of your income incurred from January 1, 2020 to the date of your departure and your income incurred from the following day of your departure to December 31, 2020.
- ◇ In this case, the amount of tax to be paid is the amount indicated in the final return less the amount indicated in the quasi-final return according to the above 2(1). If the amount is less than the amount indicated in the quasi-final return according to the above 2(1), the difference amount is to be refund.

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

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

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

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

Note:2. After 2017, the principles in the taxation for non-residents are revised by the revision of principles in international taxation to “attributable income principle”. For details, please see the “Outline of the revised income tax laws for 2015 [平成 27 年分 所得税の改正のあらまし] in our website (www.nta.go.jp).

3-11 Notification of Tax Agent for income tax / consumption tax

If you appoint a tax agent to file tax returns and administer other tax affairs because you do not or will not have an address in Japan, please prepare "Notification of Tax Agent for income tax and consumption tax [所得税・消費税の納税管理人の届出書]" and submit it to the Tax Office that has jurisdiction over your place for tax payment at the time you appoint a tax agent or prior to the date of departure from Japan.

1 0 7 0

所得稅・消費稅の納稅管理人の届出書

税務署受付印 1 0 7 0

納税地 住所地・居所地・事業所等 (該当するものを[○]で囲んでください。)
(〒 - -) (TEL - -)

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 - -)

フリガナ 大正 昭和 平成 令和
生年 月 日 生

氏名 印

個人番号

職業 フリガナ 屋号

Please write the place for tax payment and telephone number.

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

Please write your date of birth.

Please write your Individual Number (My-Number).

Please write the trade name.

Please write your occupation.

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

Please write the telephone number of the tax agent.

Please state the reason why you appointed a tax agent.

所得稅・消費稅の納稅管理人として、次の者を定めたので届けます。

1 納稅管理人

〒 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 納稅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 令和 年 月 日 帰国予定年月日 平成 令和 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

関係税理士 (TEL - -)

税務署整理欄	整理番号	関係部門	A	B	C	番号確認	身元確認
	0						<input type="checkbox"/> 済 <input type="checkbox"/> 未済
							確認書類 個人番号カード/通知カード・運転免許証 その他 ()

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.

税務署長

年 月 日 提出

Please cross out either "income tax and " or " and consumption tax " in the title and in the text, according to the tax you will report.

Please write your name and affix your seal.

Please write the address or place of residence of the tax agent.

Please write the name of the tax agent and affix a seal.

Please write the occupation of the tax agent.

If you plan to leave Japan, please write the address or place of residence outside Japan.

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

*When you dismiss your tax agent, please submit "Notification of dismissal of tax agent for income tax/consumption tax".

3-12 Notification

○ Documents attached to forms

Regarding final tax returns and amended tax returns that will be filed on and after April 1, 2019, the withholding tax statement and other documents in the following do not need to be presented or attached.

However, it is required to describe contents of the withholding tax statement and others in the forms, etc.

When preparing a tax return, etc. at a tax office, the withholding tax statement and others are necessary, and please make sure to bring them.

(Documents not necessary to be attached.)

- Withholding tax statements of salary, retirement income, public pensions, etc.
- Payment notice for distribution of revenues of open-type securities investment trusts.
- Payment notice concerning amounts considered to be dividends, etc.
- Payment notice for dividends on listed stocks, etc.
- Special account annual transaction report
- Annual transaction report on accounts of minors
- Payment notice of redemption money of specified discount bonds
- Documents that describe the amount of inheritance tax and details of each asset with taxable price related thereto when applying for "Special case for taxation of transfer income related to inheritance"

○ Expansion of special credit for loans, etc. related to a dwelling

Regarding special credit for loans, etc. related to a dwelling, revisions have been made to the effect that if acquisition, etc. of a house or additions or improvements of a house falls into special and specified acquisition (*), and if the house starts to be used as a dwelling on and after October 1, 2019, and certain conditions are met, the deduction period is extended from 10 years to 13 years.

For details, please access "Those applying for special credit for loans, etc. related to a dwelling (new construction, purchase, etc.)" or "Those applying for (specified additions or improvements) special credit for loans, etc. related to a dwelling (additions or improvements of a house, etc.)."

(*) "Special and specified acquisition" is acquisition of a house or additions or improvements of a house in the case that the amount of consumption tax, etc. that are included in the consideration, etc. of construction, acquisition of or additions or improvements of the house is subject to a 10% tax rate.

○ (Special) exemption for spouses has been revised since the filing for 2018

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

◎ Attached documents for tax deductions for medical expenses

When applying for a deduction for medical expenses starting from the final return for 2017, you are required to attach the "Detailed statement of medical expense deduction" (or the "Detailed statement of self-medication taxation system" for the application of the self-medication taxation system). Receipts of medical expenses are not required to be attached or presented.

However, receipts should be kept at home as a Tax Office may request the presentation or submission of receipts (excluding those relating to a notice of medical expenses) for confirming information stated on the detailed statement in a five-year period from the due date of final returns.

* Receipts can alternatively be attached or presented until the final returns for 2019.

◎ Please make sure to declare hometown tax (deduction for donations).

Even though a taxpayer has submitted an application for the "hometown tax payment one-stop special procedure system," the taxpayer is required to include all hometown tax paid in the calculation of the deduction for donations and to report this when hometown tax is paid to more than five municipalities or when an income tax return is filed due to, for example, a deduction for medical expenses.

* Hometown tax payment one-stop special procedure system

If hometown tax is paid to not more than five municipalities, and an application is submitted for the special procedure system to each municipality receiving hometown tax, a taxpayer is eligible for a deduction for donations from inhabitant tax for the hometown tax without filing a final return.

◎ **A reduced tax rate system for consumption tax will be implemented beginning October 1, 2019**

A reduced tax rate system for consumption tax will be implemented simultaneously with the consumption tax rate hike to be scheduled on October 1, 2019.

◇ **Consumption tax rate**

- (1) Standard tax rate 10% (Consumption tax rate 7.8%, Local consumption tax rate 2.2%)
- (2) Reduced tax rate 8% (Consumption tax rate 6.24%, Local consumption tax rate 1.76%)

◇ **Items subject to the reduced tax**

- (1) Food and drink excluding alcoholic drink and dining out
- (2) Newspapers issued more than twice a week (those based on subscriptions)

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

3-13 Notification from Local Governments

For further details, please contact your local government office.

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

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

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

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

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

◎ **Dividend income concerning listed stocks etc.**

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

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

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

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

4 Documents to be attached or presented

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

If you attach documents, please attach these documents to a “mount for attachments”[添付書類台紙] etc.

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

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

	Identification documents	The way to attach or present									
Those who have the Individual number card	The individual number card (“My-Number card”) * When attaching a copy of the individual number card, a copy of both the front and backside of the card is required.										
Those who do NOT have the Individual number card	<p>① Documents to verify the Individual Number and ② Documents to verify identification</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; text-align: center; vertical-align: middle;">①</td> <td style="padding: 5px;">Documents to verify the individual number (Documents which verifies the individual number of the person filing)</td> <td style="padding: 5px;">One of the following documents <ul style="list-style-type: none"> ● Notification card of the individual number ● Either a copy of the resident register or certification of information recorded on resident register (limited to those with individual numbers) </td> </tr> <tr> <td colspan="3" style="text-align: center;">+</td> </tr> <tr> <td style="width: 20px; text-align: center; vertical-align: middle;">②</td> <td style="padding: 5px;">Documents to verify identification (Documents which verifies that the individual number on the return is that of the person filing)</td> <td style="padding: 5px;">One of the following documents <ul style="list-style-type: none"> ● Driver's license ● Insurance certificate of the National Health Insurance Program ● Passport ● Physical disability certificate ● Resident card </td> </tr> </table>	①	Documents to verify the individual number (Documents which verifies the individual number of the person filing)	One of the following documents <ul style="list-style-type: none"> ● Notification card of the individual number ● Either a copy of the resident register or certification of information recorded on resident register (limited to those with individual numbers) 	+			②	Documents to verify identification (Documents which verifies that the individual number on the return is that of the person filing)	One of the following documents <ul style="list-style-type: none"> ● Driver's license ● Insurance certificate of the National Health Insurance Program ● Passport ● Physical disability certificate ● Resident card 	<p>Attach or Present Attach a copy of identification documents to a mount for attachments and submit with the return forms</p> <p style="text-align: center;">or</p> <p>Present on submission of the return.</p>
①	Documents to verify the individual number (Documents which verifies the individual number of the person filing)	One of the following documents <ul style="list-style-type: none"> ● Notification card of the individual number ● Either a copy of the resident register or certification of information recorded on resident register (limited to those with individual numbers) 									
+											
②	Documents to verify identification (Documents which verifies that the individual number on the return is that of the person filing)	One of the following documents <ul style="list-style-type: none"> ● Driver's license ● Insurance certificate of the National Health Insurance Program ● Passport ● Physical disability certificate ● Resident card 									

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

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

➤ Depending on the content of the return, the following documents are needed to be attached or presented.

	Items	Documents to be attached or presented	the way to attach or present
Earnings	Business (sales, etc.) ㉗	<ul style="list-style-type: none"> Blue return filer : "Financial statement" with a breakdown of amount of aggregate earnings and necessary expenditure. White return filer : "Statement of profit and loss" with a breakdown of amount of aggregate earnings and necessary expenditure. 	Attach Submit with the return forms.
	Business (agriculture) ㉘		
	Real estate ㉙		
Deductions from income	Deduction for social insurance premiums ⑩	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.*1	Attach or Present Attach to the mount for attachments or present on submission of the return.
	Deduction for small business mutual aid premiums ⑪	Certification of payment of premium*1	
	Deduction for life insurance premiums ⑫	Certification of payment (excluding those relating to the old life insurance premium and 9,000 yen or less per contract).*1	
	Deduction for earthquake insurance premiums ⑬	Certification of payment*1	
	Exemption for working students ⑭	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.*1	
	Exemption for persons with disabilities (Special) Exemption for spouses Exemption for dependents ⑯, ⑰, ⑱	In the case of "relatives residing overseas"; "Documents Concerning Relatives" and "Documents Concerning Remittances"*2	
	Deduction for casualty losses ㉒	Receipts for the amount of unavoidable expenses related to disaster etc.	Attach or Present
	Deduction for medical expenses ㉓	"Statement of deduction for medical expenses[医療費控除の明細書]"*3 Notice of medical expenses (notice of medical payment) [医療費のお知らせ](original) ○ Limited to cases where a notice of medical expenses is attached, and a detailed statement is not completed. Various certificates (e.g., a certificate of using diapers[おむつ使用証明書])	Attach Submit with the return forms.
			Attach or Present
			Attach or Present
Special case for Deduction for medical expenses by the self-medication taxation system ㉔	"Statement of 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 The documents which clarify that you performed certain exercise for the fiscal year to apply for deduction	Attach Submit with the return forms.	
		Attach or Present	
Deduction for donations ㉕	<ul style="list-style-type: none"> 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.*4 	(新築・購入用)	
[] ㉙	Statement regarding the deduction you are applying		
Calculation of tax	Special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.) ㉚	"For those who receive the special credit for loans, etc. related to a dwelling[住宅借入金等特別控除を受けられる方へ]" and "For those who receive the special credit for loans, etc. related to a dwelling (for specific additions or improvements, etc.) [(特定増改築等)住宅借入金等特別控除を受けられる方へ(住宅の増改築用)]"	Attach Submit with the return forms.
	Special credit for contributions to political parties Special credit for donation to certified NPOs, etc. Special credit for donation to public interest incorporated association, etc. ㉛, ㉜, ㉝	"For those who receive the special credit for contributions to political parties[政党等寄附金特別控除を受けられる方へ]"*4 "For those who receive the special credit for donation to certified NPOs, etc.[認定NPO法人等寄附金特別控除を受けられる方へ]" "For those who receive the special credit for donation to public interest incorporated association, etc. [公益社団法人等寄附金特別控除を受けられる方へ]"	Attach Attach to the mount for attachments and submit with the return forms.
	Special credit for anti-earthquake improvement made to an existing house ㉞	"For those who receive the special tax credit for anti-earthquake improvement made to an existing house.[住宅耐震改修特別控除を受けられる方へ]"	Attach Submit with the return forms.
	Special tax credit for specified housing improvements ㉟	"For those who receive the special tax credit for specified housing improvements.[住宅特定改修特別税額控除を受けられる方へ]"	
	Special tax credit for new building, etc. of a certified house ㊱	"For those who receive the special tax credit for new building, etc. of a certified house.[認定住宅新築特別税額控除を受けられる方へ]"	
	Credit for foreign taxes ㊲	"Statement of foreign tax credit[外国税額控除に関する明細書]"	
		Documents to certify that foreign tax was charged	
Residents with a period in which they were non-permanent residents in 2019	"Confirmation of the Type of Resident Status etc.[居住形態等に関する確認書]"		

- ◆ If you have used appendix or calculation form mentioned in this guide, you are requested to submit with your return such appendix or calculation form in addition to the documents above.
- ◆ A final return, appendix, statement, etc. are available for download from the NTA website. These are also available at Tax Offices.

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

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

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

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

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

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

- (1) A copy of the supplementary family register or any other document issued by the Japanese government or a local government as well as a copy of the relatives residing overseas' passport.
- (2) A document issued by a foreign government or a foreign local government (limited to the documents showing the name, date of birth and address or domicile of the relatives residing overseas).

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

- (1) Document issued by a financial institution that prove payments you made to relatives residing overseas through exchange transactions of the financial institution or a copy of such documents
- (2) Document issued by a credit card company that prove that relatives residing overseas have used a card issued by the credit card company for purchasing products, etc. and thereby have received from you the amount equivalent to the amount spent with the credit card or a copy of such document

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

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

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

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

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又は依頼内容を変更される方は、このページを手引きから切り離し、次の『預貯金口座振替依頼書兼納付書送付依頼書』に必要事項を記入し、預貯金通帳に使用している印鑑を押して確定申告書と一緒に税務署に提出するか、金融機関へ提出してください。

- 振替納税(口座振替)は全国の銀行(ゆうちょ銀行を含みます。)、信用金庫、労働金庫、信用組合、農協及び漁協でご利用になれます。
- 振替納税には普通預金、当座預金、納税準備預金、通常貯金等がご利用になれます。
※ 定期預金及び貯蓄預金等ではご利用になれません。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店舗ではご利用になれない場合があります。
- 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。

(金融機関経由印)

納付書送付依頼書

Write your name and stamp your seal.

(提出先の税務署名を書いてください。)

税務署長あて

氏名

私が納付する

- ・ 申告所得税及復興特別所得税 (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。

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

※税務署整理欄	〔整理番号〕	<input type="text"/>		〔金融機関番号〕	<input type="text"/>			〔振替区分〕	〔入力日付〕	<input type="text"/>	〔送付日付〕	<input type="text"/>
---------	--------	----------------------	--	----------	----------------------	--	--	--------	--------	----------------------	--------	----------------------

(この依頼書の提出年月日を書きます。)

金融機関名

令和 年 月 日

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

あなたの住所 (申告納税地)

氏名 (フリガナ)

銀行等 (ゆうちょ銀行以外)	預金の種類	1 普通	2 当座	3 納税準備							金融機関 使用欄
	口座番号	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	記号番号	1			0						

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

1 対象税目

- ・ 申告所得税及復興特別所得税 (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 (必ず確認してください。)

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

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

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.

How to fill out the tax payment slip

This form is used when paying taxes.

国税番号 納付書番号 (記入例) 千 百 十 億 千 百 十 万 千 百 十 円

納期等の区分 (日) 年 月 日

1 2 3 4 5 6 7 8 9 0

Please write "01."

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

Indicate your tax amount in the block ④7 or ⑥7 on the Page 1 of your return, which is to be paid by your final tax return.

Please write "320."

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

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

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

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

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

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

領収済通知書 (納付書) 税務署名 税務番号

千 百 十 億 千 百 十 万 千 百 十 円

本 税 重加算税

該当項目に印

住所 (所在地) 氏名 (漢人名)

電話番号

00200

01

利子税 延滞税 合計

証券受領

左記の合計額を横取りしました。

日本銀行(本店・支店・代理店・准人代理店)郵便局を含む各金融機関は当該納付書で納付してください。

この用紙は、電子納税システムで処理されますので、折り曲げたり、破損したりしないでください。

「領収証書」の裏面をよく読んで、本納付書の内容を記載してください。

「納付書」等は電子納税システムに利用できない番号です。詳しくは、納付書の「領収証書」裏面をご覧ください。

6-2 Form B (Page 2)

○ 所得から差し引かれる金額に関する事項

⑩ 社会保険料控除	社会保険の種類	支払保険料	⑪ 掛金の種類	支払掛金
		円	小等規模企業共済	円
	合計		合計	

⑫ 生命保険控除	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			

⑬ 地震保険料の計	円	旧長期損害保険料の計	円
-----------	---	------------	---

○ 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	源泉徴収税額
		円	円
⑭ 源泉徴収税額の合計額			円

⑭ 本人控除事項	<input type="checkbox"/> 寡婦(寡夫)控除 <input type="checkbox"/> 死別 <input type="checkbox"/> 離婚 <input type="checkbox"/> 生死不明 <input type="checkbox"/> 未帰還	<input type="checkbox"/> 勤労学生控除 (学校名)
----------	--	--

⑮ 氏名	
------	--

⑯ 配偶者の氏名	生年月日	<input type="checkbox"/> 配偶者控除
	明・大 昭・平 . . .	<input type="checkbox"/> 配偶者特別控除

⑰ 個人番号		<input type="checkbox"/> 国外居住
--------	--	-------------------------------

⑱ 扶養控除	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
--------	---

⑱ 扶養控除	個人番号 <input type="checkbox"/> 国外居住 明・大 昭・平 . . . 万円
--------	--

⑱ 扶養控除	個人番号 <input type="checkbox"/> 国外居住 明・大 昭・平 . . . 万円
--------	--

⑱ 扶養控除額の合計	万円
------------	----

○ 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	必要経費等	差引金額
		円	円	円

⑳ 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額 円 差引損失額のうち災害関連支出の金額 円
--------	--

㉑ 医療費控除	支払医療費等 円 保険金などで補填される金額
---------	------------------------

㉒ 寄附金控除	寄附先の所在地・名称 寄附金
---------	----------------

○ 特例適用条文等

--

○ 事業専従者に関する事項

事業専従者の氏名	個人番号	続柄	生年月日	従事月数・程度・仕事の内容	専従者給与(控除)額
			明・大 昭・平 . . .		円
			明・大 昭・平 . . .		円

㉓ 専従者給与(控除)額の合計額

○ 住民税・事業税に関する事項

住民税	氏名	個人番号	続柄	生年月日	別居の場合の住所	給与・公的年金等に係る所得以外(令和2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	給与から差引き
	同配生計者 16歳未満の扶養親族 配当に関する住民税の特例				平・令 . . .		<input type="radio"/> 給与から差引き <input type="radio"/> 自分で納付

事業税	非課税所得など 不動産所得から差し引いた青色申告特別控除額	番号	所得金額	円	損益通算の特例適用前の不動産所得 事業用資産の譲渡損失など	円	前年中の開(廃)業 開始・廃止 月日 他道府県の事務所等
-----	----------------------------------	----	------	---	----------------------------------	---	------------------------------------

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	円	一連番号
---------------------------------	----	----	---------------------	----	----	---	------