

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 ④ 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 ④	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 ④ 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 ⑥⑥ 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 ⑳.

*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”.

11 Reduction or exemption of income tax due to disasters

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

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

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

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

The amount of the credit is calculated as follows:

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

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

◇ **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 ④0 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 ④0 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.