

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 2020 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 43)" 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 security 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 single parents (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 36)	○	○	×	▲
	Basic exemption (see page 37)	○	○	○	○
	Deduction for casualty losses (see page 38)	○	○	●	●
	Deduction for medical expenses (see page 39)	○	○	×	△
	Special case for deduction for medical expenses by the self medication taxation system (see page 41)	○	○	×	△
	Deduction for donations (see page 41)	○	○	○	○
Tax credits	Credit for dividends (see page 43)	○	○	○	○
	Special credit for loans ,etc. related to a dwelling(specific additions or improvements, etc.) (see page 44)	○	○	○(*1)	○(*1)
	Special credit for contributions to political parties (see page 45)	○	-	○	○
	Special credit for donation to certified NPOs , etc. (see page 45)	○	○	○	○
	Special credit for donation to public interest incorporated association, etc. (see page 45)	○	○	○	○
	Special credit for anti-earthquake improvement made to an existing house (see page 46)	○	○	○(*1)	○(*1)
	Special tax credit for specified housing improvements (see page 46)	○	○	○(*1)	○(*1)
	Special tax credit for new building, etc. of a certified house (see page 46)	○	○	○(*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.

Classification		Blocks from ⑬ to ⑳ in Page 1	Block ㉕ in Page 1	Blocks applicable to each deduction from income in Page 2
All the amounts in all the blocks from ⑬ to ⑳ 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 ⑬ to ⑳ 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.	Enter the total amount of the blocks from ⑬ to ㉔.	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.		Write "for withholding".

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 family for his occupational reason, or that his family members live separately from him for such reasons as education and recuperation, it may, nevertheless, be treated as "living in the same household," as long as he pays for their education or recuperation, or they live together on the holidays.

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 are withdrawn from your salary for health insurance, National Health Insurance, social medical insurance for the old-aged, long-term care Insurance, labor insurance,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

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

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

◇ How to complete the form

➤ Page 1

- Write the total amount of premiums, etc. you paid in the block ⑬.
- * 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, etc. 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 social security in the field of "Type of insurance premiums" and the amount of insurance premiums, etc. by type you have paid in the field of "Total of insurance premiums, etc. paid" in the block of "⑬ deduction for social security premiums", and if there is any amount to which this deduction has not been applied at the year-end adjustment among the amounts you have entered in the field of "Total of insurance premiums, etc. paid," write that amount in the field of "Other than year-end adjustment."
- If you post the amount entered in the block of "Amount of social security premiums, etc." in the withholding tax statement, write "for withholding" in the field of "Type of insurance premiums, etc."

2. Deduction for small business mutual aid premiums

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 ⑭.

➤ Page 2

- Write the type of premium in the field of "Type of insurance premiums, etc." and the amount of premiums by type you have paid in the field of "Total of insurance premiums, etc. paid" in the block "⑭ deduction for small business mutual aid premiums," and if there is any amount to which this deduction has not been applied at the year-end adjustment among the amounts you have entered in the field of "Total of insurance premiums, etc. paid," write that amount in the field of "Other than year-end adjustment".
- If an employment income earner enters the amount to which this deduction has been already applied at the year-end adjustment, write "for withholding" in the field of "Type of insurance premiums, etc."

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 premium, long-term medical care insurance premiums, and new (old) individual annuity insurance premium 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 _____ yen		$\boxed{B} \times 0.5 + 12,500$ yen _____ yen	
50,001 yen upwards	$\boxed{A} \times 0.25 + 25,000$ yen (50,000 yen maximum) _____ yen		$\boxed{B} \times 0.25 + 25,000$ yen (50,000 yen maximum) _____ yen	

- Insurance premiums relating to insurance contracts etc. 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 _____ yen		$\boxed{F} \times 0.5 + 10,000$ yen _____ yen		$\boxed{G} \times 0.5 + 10,000$ yen _____ yen	
40,001 yen upwards	$\boxed{E} \times 0.25 + 20,000$ yen (40,000 yen maximum) _____ yen		$\boxed{F} \times 0.25 + 20,000$ yen (40,000 yen maximum) _____ yen		$\boxed{G} \times 0.25 + 20,000$ yen (40,000 yen maximum) _____ yen	

Total	$\boxed{C} + \boxed{H}$ (40,000 yen maximum) (if applying for \boxed{C} only, maximum 50,000 yen) _____ yen	K	$\boxed{D} + \boxed{I}$ (40,000 yen maximum) (if applying for \boxed{D} only, maximum 50,000 yen) _____ yen	L	\boxed{J} (40,000 yen maximum) _____ yen	M
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Amount of deduction for life insurance premiums ($\boxed{K} + \boxed{L} + \boxed{M}$)	(120,000 yen maximum) _____ yen	N
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* 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 **15**.

➤ Page 2

- Write the amounts shown in the box **A**, **B**, **E**, **F**, and **G** in accordance with respective classifications shown in the block “**15** deduction for life insurance premiums” in the field of “Total of insurance premiums, etc. paid,” and if there are any amounts to which this deduction has not been applied at the year-end adjustment among the amounts you have entered in the field of “Total of insurance premiums, etc. paid,” write those amounts in the field of “Other than year-end adjustment” respectively.
- If an employment income earner enters the amount to which this deduction has been already applied at the year-end adjustment, write “for withholding” in the field of “Total of insurance premiums, etc. paid”.

* 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 paid for each insurance contract		Amount of premiums	
In the case of earthquake insurance premiums only		(Total) _____ yen	A
In the case of both earthquake insurance premiums and former long-term casualty insurance premiums	earthquake insurance premiums	_____ yen	B
	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	
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	G
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	
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	I
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 entered in in the box K to the block ⑩.

➤ Page 2

◎ When the amount entered in the box H is written in the box K,

post the amount entered in the box E to the field of "Total of insurance premiums, etc. paid" in the "Total of earthquake insurance premiums" block, and post the amount entered in the box D to the field of "Total of insurance premiums, etc. paid" in the "Total of old long-term casualty insurance premiums" block.

◎ When the amount entered in the box J is written in the box K,

post the amount entered in the box A to the field of "Total of insurance premiums, etc. paid" in the "Total of earthquake insurance premiums" block, and post the amount entered in the box F to the field of "Total of insurance premiums, etc. paid" in the "Total of old long-term casualty insurance premiums" block.

* If an employment income earner enters the amount to which this deduction has been already applied at the year-end adjustment, write "for withholding" in the field of "Total of insurance premium, etc. paid".

* If there is any amount to which this deduction has not been applied at the year-end adjustment among the amounts you have entered in the field of "Total of insurance premiums, etc. paid," write that amount in the field of "Other than year-end adjustment."

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

◇ Amount to be exempted

The amount of the exemption is as follows:

	Definition	Amount of exemption
Single parent	A person who is not currently married or whose spouse's life and death is unknown, and who falls under all of the following ① to ③: ①The total amount of income (see page 27) is not more than 5,000,000 yen; ②A person has a child living in the same household (*1) whose total income (see page 27) in 2020 is 480,000 yen or less; ③There is no person who is recognized as a person in a de facto state of marriage (*2).	350,000 yen
widows	A woman who does not fall under the aforementioned "single parents," and who falls under all of the following ① to ③: ①The total amount of income (see page 27) is not more than 5,000,000 yen: ②A woman who falls under any of the following: ◆A woman whose husband is dead but who has not remarried, or whose husband's life and death is unknown: ◆A woman who has divorced with husband but not remarried, and who has a dependent (*3): ③There is no person who is recognized as a person in a de facto state of marriage (*2).	270,000 yen

*1 A child living in the same household (see page 27) is limited to a child who is not a spouse or dependent of other taxpayers.

*2 If you are the head of the household, it means a person whose relationship is described as a "husband (not officially registered)" in the Certificate of Residence. If you are not the head of the household, and your relationship is described as a "wife (not officially registered)" of the head of the household in the Certificate of Residence, it means that head of the household.

*3 Limited to those whose total amount of income in 2020 is 480,000 or less. In addition, those who are deemed as a spouse living in the same household with another taxpayer or dependent of another taxpayer are excluded.

◇ How to complete the form

➤ **Page 1**

- Write the amount of the exemption in the block ⑰ to ⑱.

In addition, when you are subject to the exemption for single parents, write "1" in the block shown in the "classification [区分]".

➤ **Page 2**

- Mark with a circle or check the relevant parts in the block of "Matters concerning the person filing (⑰ to ⑳)".

6 Exemption for working students

The exemption is applicable to working students except those whose total amount of income ([合計所得金額] see page 27) in 2020 was over 750,000 yen or who had income other than that earned by his or her labor of over 100,000 yen.

◇ Amount of exemption

The amount of the exemption is 270,000 yen.

◇ How to complete the form

➤ **Page 1**

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

➤ **Page 2**

- Mark the box of "Working students" with a circle in the block of "Matters concerning the person filing (⑰ to ⑳)". Furthermore, if you are a student of specialized training college or vocational school, or are receiving accredited vocational training from a vocational training corporation, and if you have not applied this deduction at the year-end adjustment, check the block of "Other than year-end adjustment and in specialized training 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 36), are the disabled or those with special disabilities (who lives in the same domicile) as of December 31 of the year concerned (in the case they are deceased during the year, as of the day of decease), certain exemption can be applied.

Please note that the exemption for persons with disabilities also cover 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 exception for person with disabilities or dependent relatives are relatives residing overseas (see page 68), it is required to present or attach “Documents concerning relatives” and “Documents concerning remittances” (see page 68).

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 with the taxpayer 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 ⑱ to ⑳.
- If you also apply the exemption for working students, write the total amount.

➤ Page 2

- If you are a person with disabilities or with special disabilities, mark the box of “Person with disabilities” or “Person with special disabilities” with a circle in the block of “Matters concerning the person filling (㉑ to ㉒)”. Furthermore, if your spouse living in the same household or dependent is a person with disabilities or with special disabilities, mark 障 (disabilities) or 特障 (special disabilities) with a circle in the block of “Matters concerning a spouse and relatives (㉓ to ㉔)”.

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 is over 10,000,000 yen, you may not claim the exemption and the special exemption for spouses.
- * The exemption or special exemption for spouses 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] as the taxpayer when your total amount of income is 10,000,000 yen or less.

A spouse living in the same household [同一生計配偶者] is defined as the spouse living in the same household (see page ●) 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 is 480,000 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	480,000 yen or less	380,000 yen	260,000 yen	130,000 yen	Exemption for spouse
	Elderly qualified spouses (born on January 1, 1951 or before (Those older than 70 years old))	480,000 yen	320,000 yen	160,000 yen	
	480,001 yen to 950,000 yen	380,000 yen	260,000 yen	130,000 yen	Special exemption for spouse
	950,001 yen to 1,000,000 yen	360,000 yen	240,000 yen	120,000 yen	
	1,000,001 yen to 1,050,000 yen	310,000 yen	210,000 yen	110,000 yen	
	1,050,001 yen to 1,100,000 yen	260,000 yen	180,000 yen	90,000 yen	
	1,100,001 yen to 1,150,000 yen	210,000 yen	140,000 yen	70,000 yen	
	1,150,001 yen to 1,200,000 yen	160,000 yen	110,000 yen	60,000 yen	
	1,200,001 yen to 1,250,000 yen	110,000 yen	80,000 yen	40,000 yen	
	1,250,001 yen to 1,300,000 yen	60,000 yen	40,000 yen	20,000 yen	
1,300,001 yen to 1,330,000 yen	30,000 yen	20,000 yen	10,000 yen		
Over 1,330,000 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 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 income would be the miscellaneous income calculated based on the amount of earnings from public pension. (see page 23) If there is any income other than the income from part time earnings (employment income) or public pensions (miscellaneous income), you are required to calculate the total amount of income including other income.

◇ How to complete the form

➤ Page 1

- Write the amount of the exemption in the block ㉑～㉒.
- When you apply the exemption for spouses, do not fill in the block shown in the “classification 1 [区分 1],” Furthermore, if your spouse is a “relative residing overseas (see page 68),” and if you have not applied this exemption at the year-end adjustment for your spouse, write “1” in the block shown in the “classification 2 [区分 2],” and if you have applied this exemption at the year-end adjustment, write “2.”
- When you apply the special exemption for spouses, write “1” in the block shown in the “classification 1[区分1]” and enter the amount of exemption. If your spouse is a relative residing overseas, complete the form in the same manner as the exemption for spouses. Furthermore, enter the total amount of your spouse’s income in the block ㉔.

➤ Page 2

- Write your spouse’s name, Individual Number (My-Number) and date of birth in the top row of the block of “Matters concerning a spouse or relatives” (㉒ to ㉓).

*1 If your spouse is a “person with disabilities (see page 33), mark 障 (disabilities) with a circle, and if your spouse is a “person with special disabilities (see page 33), mark 特障 (special disabilities) with a circle.

*2 If your spouse is a “relative residing overseas,” mark 国外 (overseas) and 別居 (separated) with a circle. Furthermore, when 国外 (overseas) and 別居 (separated) are marked with a circle, and if you have applied this exemption at the year-end adjustment mark 年調 (year-end adjustment) with a circle as well.

You are required to present or attach “Documents concerning relatives” and “Documents concerning remittances (see page 68). However, if you have submitted or presented those documents to a person who is liable for withholding upon withholding from wages, etc. (public pensions, etc.) or year-end adjustment of wages, etc., you are not required to present or attach those to your final return form.

*3 If your spouse is a spouse living in the same household (see page 34) and your total amount of income exceeds 10,000,000 yen, mark 同一(same) with a circle. Deductions from income for income tax, etc. are not applied to this case, and therefore, you should not write any amount in the blocks ㉑ to ㉒ (exemption or special exemption for spouses) on Page 1.

*4 If you are separated from your spouse, mark 別居 (separated) with a circle as well as write the name and address of the spouse living in the same household in the block of “Name and address of a person who is separated among the aforementioned spouse, relatives and family employees” in the “Items concerning inhabitant taxes and enterprise taxes.”

*5 If there is any amount in in the block (1) of the exemption of amount of income adjustment (see page 21), and if there is any person who is a spouse living in the same household not subject to “exemption or special exemption for spouses” and deemed as a dependent of another taxpayer, and who falls under those with special disabilities, write such spouse’s name and date of birth, and mark 調整 (adjustment) with a circle (entry of Individual Number is not required).

(For example, it includes a case in which your amount of earnings from wages, etc. exceeds 8,500,000 yen and you have a spouse who is a person with special disabilities, and such spouse is a dependent covered by the exemption for dependents (see page 36) of one of his/her parents living with.)

* If your spouse living in the same household is a “relative residing overseas”, and if you are qualified for the tax-free limit amount system for inhabitant tax, you must submit “Documents concerning relatives” and “Documents concerning remittances” for such spouse living in the same household to the municipal government in the location of your address by Monday, March 15, 2021. However, if those documents have been attached to an inhabitant tax return form upon submission, you are not required to submit those separately.

A fixed exemption may be claimed if you have qualified dependents (excluding your spouse).
 “**Dependent covered by the exemption**” includes dependents who were born before January 1, 2005 (i.e. the age of 16 years or older).

*1 “**Dependents**” include relatives other than spouses (relatives within the sixth degree of consanguinity and relatives by marriage within the third degree of affinity), juveniles for whom custody has been entrusted by the prefectural governor (foster children), and elderly persons for whom nursing care has been entrusted by the municipal mayor, who reside in the same household as you (see page 27) as of December 31 of the year concerned (in the case they are deceased during the year, as of the day of death), and whose total amount of income ([合計所得金額] see page 27) is 480,000 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 dependent relatives other than yours are not eligible for the exemption for dependents.

◇ Amount of exemption

Definition		Exemption
General dependents qualified for exemption		380,000 yen
Specific dependents qualified for exemption ^(a)		630,000 yen
Elderly qualified dependents ^(b)	Elderly parents etc. living together ^(c)	580,000 yen
	Other elderly qualified dependents	480,000 yen

- (a) “**Specific dependents qualified for exemption**” are dependents qualified for exemption born between January 2, 1998 and January 1, 2002 (19 years or older but younger than 23 years of age).
- (b) “**Elderly qualified dependents**” are dependents qualified for exemption (excluding your spouse) born on or before January 1, 1951 (one who is aged 70 or over).
- (c) “**Elderly parents etc. living together**” are elderly dependents qualified for 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.

◇ How to complete the form

➤ Page 1

- Write the total amount of the exemption in the block ㉓.
 If there are relatives residing overseas (see page 68) among dependents, and you have not applied this exemption at the year-end adjustment for one or more of such relatives residing overseas, write “1” in the block shown in the “classification [区分].” Furthermore, if you have applied this exemption at the year-end adjustment for all of such relatives residing overseas, write “2” in the box shown in the “classification [区分].”

➤ Page 2

- Write the name, Individual Number (My-Number), relationship, and date of birth of dependents on the second and subsequent lines in the block of “Matters concerning a spouse and relatives (㉒ to ㉓)”.

*1 If a dependent is a “person with disabilities (see page 33)”, mark 障 (disabilities) with a circle, and if he/she is a “person with special disabilities (see page 33)”, mark 特障 (special disabilities) with a circle.

*2 If a dependent is a “relative residing overseas”, mark 国外 (overseas) and 別居 (separated) with a circle. Furthermore, when 国外 (overseas) and 別居 (separated) are marked with a circle, and if you have applied the year-end adjustment for the exemption for dependents, mark 年調 (year-end adjustment) with a circle as well.

You are required to present or attach “Documents concerning relatives” and “Documents concerning remittances” (see page 68). However, if you have submitted or presented those documents to a person who is liable for withholding upon withholding from wages, etc. (public pensions, etc.) or year-end adjustment of wages, etc., you are not required to present or attach those documents.

*3 If your dependent is under the age of 16, mark 16 with a circle. Deductions from income for income tax, etc. are not applied to this case, and therefore, you should not add any amount to the amount in the block ㉓ (exemption for dependents) on Page 1.

*4 If there is any amount in ㉒ in the block (1) of the exemption of amount of income adjustment (see page 21), and if there is any person with special disabilities or dependent under the age of 23 not subject to "dependents covered by the exemption" or "dependents under the age of 16", write such dependent's name, relationship and date of birth, and mark 調整 (adjustment) with a circle (entry of Individual Number is not required).
(For example, it includes a case in which the amount of your earnings from wages, etc. and the amount of your spouse's earnings from those exceed 8,500,000 yen respectively, and you have a dependent child who is a person with special disabilities or under the age of 23, and such child is a dependent covered by the exemption for dependents of your spouse.)

*5 If there is any "dependent covered by the exemption", "dependent under the age of 16", or "amount of the exemption of amount of income adjustment", and if you are separated from a dependent covered by the exemption, person with special disabilities or dependent under the age of 23 not subject to dependents under the age of 16, mark 別居 (separated) with a circle as well as write the name and address of each dependent covered by the exemption in the block "Name and address of a person who is separated among the aforementioned spouse, relatives and family employees" in the "Items concerning inhabitant tax and enterprise tax."

* If a dependent under the age of 16 is a "relative residing overseas", and if you are qualified for the tax-free limit amount system for inhabitant tax, you must submit the "Documents concerning relatives" and "Documents concerning remittances to the municipal government in the location of your address by Monday, March 15, 2021. However, if those documents have been attached to an inhabitant tax return form upon submission, you are not required to submit those separately.

10 Basic exemption

Basic exemption is applied to the case where your total amount of income (see page 27) is not more than 25,000,000 yen.

◇ **Amount of exemption**

Your total amount of income	Exemption
24,000,000 yen or less	480,000 yen
More than 24,000,000 yen to 24,500,000 yen or less	320,000 yen
More than 24,500,000 yen to 25,000,000 yen or less	160,000 yen
More than 25,000,000 yen	0 yen (not applicable)

◇ **How to complete the form**

- **Page 1**
- Write the amount of the exemption in the block ㉔.

11. Total from ㉓ to ㉔

◇ **How to complete the form**

- **Page 1**
- Total up the amounts of the blocks from ㉓ to ㉔ and write it in the block ㉕.

You are eligible for this deduction if you, your spouse or relatives living in the same household as you (see page 27) whose total income ([総所得金額等] see page 27) is 480,000 yen or less, suffered losses or damage to property from disaster, theft or embezzlement during 2020, 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 income from capital gains subject to the aggregate taxation (see page 24) in the year 2020 or 2021.

Those whose total amount of income ([所得金額の合計額]) *2 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 after the disaster ceased (three years for a large-scale disaster, etc.).

*2 Whether your total amount of income ([所得金額の合計額]) is less than 10,000,000 yen or not is judged by 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 it turned negative) _____ yen	C
Amount in block ⑫ on Page 1 of your return + the amount of retirement income (*1) + the amount of forestry income(*2)	_____ yen	D
D × 0.1	("0"when in deficit) _____ yen	E
C - E	("0"when in deficit) _____ yen	F
Expenses related to disaster included in C	_____ yen	G
G - 50,000 yen	("0"when in deficit) _____ yen	H
Amount of deduction for casualty losses (F or H, whichever is larger)	_____ yen	I

- *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 entered in the box to the block ②⑥.
- **Page 2**
 - Write the followings in the section entitled “Items concerning deduction for casualty losses (②⑥)”; 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], amount of loss [損害金額](box) , amount reimbursed by insurance [保険金などで補填される金額] (box) 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) .

You are eligible for this deduction if the medical expenses paid in 2020 for you, your spouse or relatives living in the same household as you (see page 27) exceed a certain amount.

*This deduction for medical expenses or the special treatment of the deduction for medical expenses by the self-medication tax system (see page 41) is applicable either at the choice of the taxpayer. Select one of them and perform calculations in the corresponding columns for calculations.

◇ The columns for calculations

Amount of medical expenses paid	(Total) _____ yen	A
Amount reimbursed by insurance (*1)	_____ yen	B
A - B	("0"when it turned negative) _____ yen	C
Amount in block ⑫ on Page 1 of your return + the amount of retirement income (*2) + the amount of forestry income (*3)	_____ yen	D
D × 0.05	("0"when in deficit) _____ yen	E
Amount in box E or 100,000 yen, whichever is smaller	_____ yen	F
Amount of deduction for medical expenses C - F	(Up to 2,000,000 yen and "0"when in deficit) _____ yen	G

◇ How to complete the form

➤ Page 1

- Post the amount calculated in the "Detailed statement of deduction for medical expenses [医療費控除の明細書]" (**G** of the calculation column on the left) to the block ⑰.

* Do not fill in the box of "classification [区分]". Please submit the "Detailed statement of deduction for medical expenses[医療費控除の明細書]" with your final return form.

- *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,
- ③ Personal services provided by a hospital, clinic or facility etc. for the elderly,
- 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. Please visit the website of National Tax Agency ("Costs for facility services (home nursing service, etc.) under the nursing care insurance system which qualify as deductions for medical expenses[タックスアンサー:医療費控除の対象となる介護保険制度下での施設サービス(居宅サービス等)の対価]") for those costs. 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 2020. 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) Cost of buying items claiming to prevent diseases or promote good health, (expense for vaccinations to prevent disease or supplements, etc. is included.)
- 3) Reward to pay to having received an offer of the human labor from relatives,
- 4) Purchase expenses such as glasses for myopia and hypermetropia not to need directly to be treated,
- 5) Expense for taxies (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 2020 to purchase certain medicines for you, your spouse or relatives living in the same household as you (see page 27) exceed 12,000 yen.

*The expenses required for maintenance and promoting of health and preventing disease (such as examination cost of medical check-up) are not subject to 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 39) is applicable either at the choice of the taxpayer.

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 it turned negative) _____yen	C
Amount of deduction for medical expenses ($C - 12,000$ yen)	(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.")

◇ **How to complete the form**

➤ **Page 1**

- Write "1" in the "classification [区分]" in the block ㉗, and write the amount calculated in the "Detailed statement of self-medication taxation system[セルフメディケーション税制の明細書]" (amount in D of the calculation column on the left).

Please submit the "Detailed statement of self-medication taxation system[セルフメディケーション税制の明細書]" with your final return form.

You are eligible for this deduction if you made donations to Japanese government, prefectures or municipalities (hometown tax, etc.) (*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, special credit for donation to certified NPOs, special credit for donation to public interest incorporated association, etc. respectively or deduction for donations, whichever is most beneficial.

Which of these choices will be most beneficial depends on the amount of your income, political contributions, donation and other factors. So, please prepare and confirm your "detailed statement and calculation form for special credit for political contributions (see page 45)," "detailed statement and calculation form for special credit for donation to certified NPOs (see page 45)" or "detailed statement and calculation form for special credit for donation to public interest incorporated association, etc."(see page 45).

Measures to cope with the influence of the novel coronavirus diseases (COVID-19)

If you waive all or part of your right to claim for a refund of admission fees, etc. of certain events relating to culture and arts or sports (events designated by the Minister of Education, Culture, Sports, Science and Technology) which has been canceled or postponed, or of which scale has been reduced, due to the influence of the novel coronavirus diseases (COVID-19) and measures to prevent it from spreading during a period from February 1, 2020 to December 31, 2020, the total amount equivalent to the amount of such claim for a refund (or 200,000 yen if the total amount in that year exceeds 200,000 yen) can become subject to the deduction for donations or the special credit for donation to public interest incorporated association, etc. (see page 45).

* You are required to attach “Copy of the certificate of a designated event” and “Certificate of waiver of a claim for a refund” received from an organizer of the designated event upon filing.

* If you file it as the deduction for donations, please calculate the amount in the “calculation column” below.

* If you file it as the special credit for donation to public interest incorporated association, etc., please refer to

: “For those who receive the special deduction 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]”

◇ The columns for calculations

Amount of donation *1	(Total) _____ yen	A
Block ⑫ 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) _____ yen	C
A or C, whichever is smaller	_____ yen	D
Amount of deduction for donations (D – 2,000 yen)	(“0”when in deficit) _____ yen	E

*1 If you have waived your right to claim for a refund of admission fees, etc. caused by cancellation, etc. of designated events, and if you choose the deduction for donations, enter that amount here (up to 200,000 yen annually) as well. 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 the 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 entered in the box E to the block ⑳.

➤ Page 2

- Write the location and name of the donation destination and the amount entered in the box A in the block “Items concerning deduction for donations (㉔) [寄附金控除に関する事項]”
- Fill out “items concerning inhabitant taxes and enterprise taxes [住民税・事業税に関する事項]” (see page 52).

* 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 52) to fill in the column as the tax credit amount differs in each classification.

15 Grand total column (grand total of deduction from income)

Page 1 ㉑

◇ How to complete form B

➤ Page 1

- Write the total amount you have entered in the columns ㉕ through ㉗ in the block ㉑ on the first page of your return.