

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 2022 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 46)	○	○	○	○
	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, etc. (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 deducted from the pensions which are received by your spouse or relative living in the same household may not be claimed as deductions for social insurance premiums on your return.

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

◇ How to complete 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 which is not described in the withholding tax statement of the employment income, public pension or etc. among the amounts you have entered in the field of “Total of insurance premiums, etc. paid,” enter 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, enter “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 which is not described in the withholding tax statement of the employment income 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.

◇ **Calculation column to determine the amount of deduction**

- 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 <u>A</u> and <u>B</u>	Amount of deduction		Amount of deduction	
Up to 25,000 yen	Amount in box <u>A</u> _____yen	C	Amount in box <u>B</u> _____yen	D
25,001 yen to 50,000 yen	$\text{A} \times 0.5 + 12,500$ yen _____yen		$\text{B} \times 0.5 + 12,500$ yen _____yen	
50,001 yen upwards	$\text{A} \times 0.25 + 25,000$ yen (50,000 yen maximum) _____yen		$\text{B} \times 0.25 + 25,000$ 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 <u>E</u> , <u>F</u> and <u>G</u>	Amount of deduction		Amount of deduction		Amount of deduction	
Up to 20,000 yen	Amount in box <u>E</u> _____yen	H	Amount in box <u>F</u> _____yen	I	Amount in box <u>G</u> _____yen	J
20,001 yen to 40,000 yen	$\text{E} \times 0.5 + 10,000$ yen _____yen		$\text{F} \times 0.5 + 10,000$ yen _____yen		$\text{G} \times 0.5 + 10,000$ yen _____yen	
40,001 yen upwards	$\text{E} \times 0.25 + 20,000$ yen (40,000 yen maximum) _____yen		$\text{F} \times 0.25 + 20,000$ yen (40,000 yen maximum) _____yen		$\text{G} \times 0.25 + 20,000$ yen (40,000 yen maximum) _____yen	

Total	$\text{C} + \text{H}$ (40,000 yen maximum) (if applying for <u>C</u> only, maximum 50,000 yen) _____yen	K	$\text{D} + \text{I}$ (40,000 yen maximum) (if applying for <u>D</u> only, maximum 50,000 yen) _____yen	L	<u>J</u> (40,000 yen maximum) _____yen	M
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Amount of deduction for life insurance premiums ($\text{K} + \text{L} + \text{M}$)	(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.

◇ Calculation column to determine the amount of deduction

◎ 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
	former long-term casualty insurance premiums	_____yen	C
In the case of former 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)		K

* If you have more than 2 insurance policies for which payments of both earthquake insurance premiums and former long-term casualty insurance premiums are certified, It is convenient to prepare tax returns in the "Tax Return Preparation Corner[確定申告書等作成コーナー]" on the website of the National Tax Agency.

* 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 former 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 former 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 premiums, 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 of exemption

The amount of the exemption is as follows:

	Definition	Amount of exemption
Single parents	<p>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:</p> <p>① The total amount of income (see page 27) is not more than 5,000,000 yen;</p> <p>② A person has a child living in the same household (*1) whose total income (see page 27) is 480,000 yen or less;</p> <p>③ There is no person who is recognized as a person in a de facto state of marriage (*2).</p>	350,000 yen
widows	<p>A woman who does not fall under the aforementioned "single parents," and who falls under all of the following ① to ③:</p> <p>① The total amount of income (see page 27) is not more than 5,000,000 yen;</p> <p>② A woman who falls under any of the following:</p> <ul style="list-style-type: none"> ◆ 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): <p>③ There is no person who is recognized as a person in a de facto state of marriage (*2).</p>	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 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)".
- Also, if you are eligible for the exception for widows, check the box specifying the reason that is applicable to you.

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) 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, add the relevant amount to 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 70), it is required to present or attach "Documents concerning relatives" and "Documents concerning remittances" (see page 70). (If these documents are in a foreign language, translations are also required.)

Simply being certified as requiring long-term care under the Long-Term Care Insurance Act does not render a person eligible for the disability exemption.

Those with disabilities[障害者] are defined as those who have certificate of the physically disabled, medical care necessity (sometimes called by other names such as "Patronage Handbook", "Love Handbook" or "Midori no Techo" depending on each municipality), 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[特別障害者] 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[同居特別障害者] 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 ㉒.
- If you also apply the exemption for working students, write the total amount.

- In case there is a spouse living in the same household that is a **relative residing overseas**
Enter "1" in the block shown in the "**classification 2 [区分2]**" of the (Special) Exemption for Spouse column **unless** both "Documents concerning relatives" and "Documents concerning remittances" have been submitted or presented to the payer of wages. Enter "2" if both "Documents concerning relatives" and "Documents concerning remittances" have been submitted or presented to the payer of wages.
- In case there are dependents that are **relatives residing overseas**
Enter "1" in the block shown in the "**classification [区分]**" of the Exemption for Dependent column **unless** both "Documents concerning relatives" and "Documents concerning remittances" have been submitted or presented to the payer of wages. Enter "2" if both "Documents concerning relatives" and "Documents concerning remittances" have been submitted or presented to the payer of wages. In case there are multiple dependents that are relatives residing overseas, enter "2" in the block shown in the "**classification [区分]**" of the Dependent Deduction column only if both "Documents concerning relatives" and "Documents concerning remittances" have been submitted or presented for all relatives.

➤ 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 (㉒ to ㉓)".

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.
- * If a spouse is family business employees of those filing blue returns or white returns, or is the subject of exemption for dependents as a dependent of another taxpayer or exemption for person with disabilities as a dependent of another taxpayer, then the exemption for spouse and special exemption for spouse may not be applied.

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 as you 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 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, 1953 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]," 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. Furthermore, enter the total amount of your spouse's income in the block ㉓.

* In case there is a spouse living in the same household that is a **relative residing overseas**

Enter "1" in the block shown in the "classification 2 [区分 2]" of the (Special) Exemption for Spouses column unless both "Documents concerning relatives" and "Documents concerning remittances" (see page 70) have been submitted or presented to the payer of wages. Enter "2" if both "Documents concerning relatives" and "Documents concerning remittances" have been submitted or presented to the payer of wages.

➤ **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" (20 to 23).

In case your spouse falls under any of the following, place a circle in the appropriate column.

Person with disabilities	障 (Disability)	In case the spouse is a person with disabilities (see page 33)
	特障 (Special Disabilities)	In case the spouse is a person with special disabilities (see page 33)
Relative residing overseas	国外 (Overseas)	In case the spouse is a relative residing overseas (*1, 2)
	年調 (Year-end adjustment)	In case the spouse is a relative residing overseas, and you have been applied exemption for (Special) Exemption for Spouse or Exemption for Person with Disabilities at the year-end adjustment.
Inhabitant tax	同一 (Same)	In case the spouse is a spouse living in the same household (see page 34) and your total income exceeds 10,000,000 yen (*3)
	別居 (Separated)	In case you are living separate from your spouse or your spouse is a relative residing overseas (*4)
Others	調整 (Adjustment)	In case there is an amount in <input type="text"/> F in the block (1) of the exemption of amount of income adjustment (see page 21), and your spouse is a dependent of another taxpayer and is a spouse living in the same household not subject to "exemption or special exemption for spouses" who falls under those with special disabilities (*5) (For example, if your amount of earnings from wages, etc. exceeds 8,500,000yen 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 he/she is living with.)

*1 You are required to present or attach "Documents concerning relatives" and "Documents concerning remittances" (see page 70). (If these documents are in a foreign language, translations are also required.) However, if you have submitted or presented those documents to a person who is liable for withholding upon withholding from wages (public pensions, etc.) or year-end adjustment of wages, you are not required to present or attach those documents to your final return form.

*2 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 Wednesday, March 15, 2023. (If these documents are in a foreign language, translations are also required.) However, if those documents have been attached to an inhabitant tax return form upon submission, you are not required to submit those documents separately.

*3 Since you are not eligible for income tax deductions, you do not need to enter any amount in fields 21 to 22 ((special) exemption for spouses) on Page 1. Even if you are a recipient of wages that are subject to the year-end adjustment, do not abbreviate entry of "Matters concerning a spouse or relatives" (20 to 23), and enter the name, Individual Number (My-Number), and date of birth of your spouse living in the same household.

*4 Enter the name and address of the spouse living in the same household in the block of "Names and addresses of a spouse, dependents and family employees not residing with the taxpayer" in the "Items concerning inhabitant taxes and enterprise taxes."

*5 You do not need to enter the Individual Number (My-Number).

A fixed exemption may be claimed if you have qualified dependents (excluding your spouse).

“**Dependent covered by the exemption** [控除対象扶養親族]” includes dependents who were born before January 1, 2007 (i.e. the age of 16 years or older).

* “**Dependents** [扶養親族]” include relatives other than spouses (relatives within the sixth degree of consanguinity and relatives by marriage within the third degree of affinity), juveniles for whom custody has been entrusted by the prefectural governor (foster children), and elderly persons for whom nursing care has been entrusted by the municipal mayor, who reside in the same household as you (see page 27) as of December 31 of the year concerned (in the case they are deceased during the year, as of the day of decease), and whose total amount of income ([合計所得金額] see page 27) in 2022 is 480,000 yen or less.

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

* Individuals who have been identified as subject of (special) exemption for spouses, exemption for dependents, or exemption for disabilities as spouse living in the same household (see page 34) or dependent of another taxpayer, are not eligible for 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, 2000 and January 1, 2004 (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, 1953 (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.

○ In case there are dependents that are **relatives residing overseas**

Enter “1” in the block shown in the “**classification** [区分]” of the **Exemption for Dependent column** **unless** both “Documents concerning relatives” and “Documents concerning remittances” (see page 70) have been submitted or presented to the payer of wages. Enter “2” if both “Documents concerning relatives” and “Documents concerning remittances” have been submitted or presented to the payer of wages. In case there are multiple dependents that are relatives residing overseas, enter “2” in the block shown in the “**classification** [区分]” of the **Dependent Deduction column** only if both “Documents concerning relatives” and “Documents concerning remittances” have been submitted or presented for all relatives.

➤ 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)”.
In case the dependent falls under any of the following, place a circle in the appropriate column.

Person with disabilities	障 (Disability)	In case the dependent is a person with disabilities (see page 33)
	特障 (Special Disabilities)	In case the dependent is a person with special disabilities (see page 33)
Residing overseas	国外 (Overseas)	In case the dependent is a relative residing overseas (*1, 2)
	年調 (Year-end adjustment)	In case the dependent is a relative residing overseas, and you have been applied exemption for Exemption for Dependents or Exemption for Person with Disabilities at the year-end adjustment.

Inhabitant tax	16	In case the dependent is less than 16-years old (*3)
	別居 (Separated)	In case you are living separate from the dependent or the dependent is a relative residing overseas (*4)
Others	調整 (Adjustment)	In case there is an amount in <input type="text"/> in the block (1) of the exemption of amount of income adjustment (see page 21), and the dependent is a dependent of another taxpayer or a spouse living in the same household (see page 34), not subject to “exemption for dependent” or “exemption for person with disabilities,” and who falls under those with special disabilities or a dependent under 23-years old. (*5) (For example, if you and your spouse’s earnings from wages, etc. each exceed 8,500,000 yen, and you have a dependent who is a person with special disabilities or under 23-years old who is a dependent of the spouse covered by the exemption for dependents.)

*1 You are required to present or attach “Documents concerning relatives” and “Documents concerning remittances” (see page 70). (If these documents are in a foreign language, translations are also required.) However, if you have submitted or presented those documents to a person who is liable for withholding upon withholding from wages (public pensions, etc.) or year-end adjustment of wages, you are not required to present or attach those documents to your final return form.

*2 If the dependent under 16-years old 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 dependent under 16-years old to the municipal government in the location of your address by Wednesday, March 15, 2023. (If these documents are in a foreign language, translations are also required.) However, if those documents have been attached to an inhabitant tax return form upon submission, you are not required to submit those documents separately.

*3 Since you are not eligible for income tax deductions, you do not need to enter any amount in field ㉓ (exemption for dependents) on Page 1. Even if you are a recipient of wages that are subject to the year-end adjustment, do not abbreviate entry of “Matters concerning a spouse or relatives” (㉒ to ㉓) for the dependent under 16-years old, and enter the name, Individual Number (My-Number), relationship, and date of birth of such dependent.

*4 Enter the name and address of each dependent in the block of “Names and addresses of a spouse, dependents and family employees not residing with the taxpayer” in the “Items concerning inhabitant taxes and enterprise taxes.”

*5 You do not need to enter the Individual Number (My-Number).

10 Basic exemption

Page 1 ㉔

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

Page 1 ㉕

◇ How to complete 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 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 2022 or 2023.

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.

◇ Calculation column to determine the amount of deduction

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 ㉔ on Page 1 of your return + the amount of retirement income + the amount of forestry income(*)	_____yen	D
D × 0.1	("0" when in deficit) _____yen	E
C - E	("0" when in deficit) _____yen	F
Expenses related to disaster included in C	_____yen	G
G - 50,000 yen	("0" when in deficit) _____yen	H
Amount of deduction for casualty losses (F or H, whichever is larger)	_____yen	I

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

◇ How to complete the form

➤ Page 1

- Post the amount entered in the box ㉔ to the block ㉔.

➤ Page 2

- Write the followings in the section entitled "Items concerning deduction for casualty losses (㉔)," 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 ㉔), amount reimbursed by insurance [保険金などで補填される金額] (box ㉔) and amount of expenses related to the disaster[差し引き損失額のうち災害関連支出の金額] (box ㉔).

You are eligible for this deduction if the medical expenses paid in 2022 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.

◇ Calculation column to determine the amount of deduction

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 + the amount of forestry income (*2)	_____yen	D
$D \times 0.05$	("0"when in deficit) _____yen	E
Amount in box ⑤ or 100,000 yen, whichever is smaller	_____yen	F
Amount of deduction for medical expenses $C - E$	(Up to 2,000,000 yen and "0"when in deficit) _____yen	G

*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 61 "In case of mistakes on a tax 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 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 27.

* 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.

If the statement of deduction for medical expenses is omitted based on the notice of medical expenses issued by the medical insurer, etc., the notice of medical expenses must also be attached.

◎ 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, moxibustion therapist 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 (Tax Answer: "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 2022. 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 taxis (excluding the case in which public transportation such as trains or buses cannot be used.).

13-2 Deduction for medical expenses by the self-medication taxation system (selective application)

Page 1 ②⑦

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 2022 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.

◇ Calculation column to determine the amount of deduction

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 - 12,000yen)	(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 61 "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.

14 Deduction for donations

Page 1 ②⑧ Page 2 ②⑧

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 entire 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 66).

*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 46).

◇ Calculation column to determine the amount of deduction

Amount of donation (*1)	(Total) _____yen	A
Block ⑫ on Page 1 of your return + the amount of retirement income + the amount of forestry income (*2)	_____yen	B
$\text{B} \times 0.4$	("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 cancelation, 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 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 55).

* Tax credit for donations from individual inhabitant tax When claiming a tax credit for donations from individual inhabitant tax, please see page 55 of this guide and make sure to fill in the "items concerning inhabitant taxes and enterprises taxes [住民税・事業税に関する事項]" field. Please note that if this field is not filled out, you may not be able to receive a deduction when your individual inhabitant tax is assessed.

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

Page 1 ㉔

◇ How to complete form

➤ Page 1

- Write the total amount you have entered in the columns ㉔ through ㉔ in the block ㉔ on the first page of your return.