

改 正 後

個⑦006 所得税準確定申告書（所得税法第172条第1項に規定する申告書）【表面】

		番 号
<p style="text-align: center;">平成 *年分所得税準確定申告書 (所得税法第172条第1項に規定する申告書) Income Tax Quasi-Final Return (Under Article 172, Paragraph 1 of the Income Tax Law)</p> <p>受付印</p> <p>* Calendar year for which you file this Return (enter year of Heisei era) 稅務署長 (Year) (Month) (Date) Name of the Tax Office where your return should be filed Date of filing your return</p> <p>氏名 Name (last,first,middle initial) 署名なつ印 Signature or seal of the taxpayer</p> <p>住所又は居所 Domicile or residence 電話番号 Telephone number — —</p> <p>生年月日 Date of birth 年月日 Year Month Day 性別 sex 男(male) 女(female) 国籍 Nationality</p> <p>下記事項を記入してください。 Please fill out the following items.</p> <p>当初の入国許可年月日 The date of original entry into Japan 年月日 Year Month Day 在留期間 The period you are permitted to stay in Japan From 年月日から Year Month Day から To 年月日まで Year Month Day まで</p> <p>在留資格 Your visa status in Japan この申告に係る非居住者期間 The period in this tax year you were classified as a non-resident (Enter the beginning and ending dates during this calendar year.) From 年月日から Year Month Day から To 年月日まで Year Month Day まで</p> <p>日本における勤務、人的役務の内容 Description of employment or other personal services performed in Japan</p> <p>1. 給与又は報酬の明細 (Details of your income) 源泉徴収の方法により納付済のものは記入しないでください。 (Do not enter receipts from which income tax has been withheld at source.)</p> <p>所得の種類(該当する所得を○で囲む) Type of income (circle the applicable income.) 給与所得・退職所得・人的役務の提供による所得 Employment income · Retirement income · Income from the provision of personal services</p> <p>支払者の氏名又は名称 Name or title of the payer 支払者の住所若しくは居所又は本店若しくは主たる事務所の所在地 Domicile,residence,place of head office or place of main office of the payer 収入金額 Total receipts 円</p> <p>収入金額の合計 Amount of total of taxable income (This amount shall be the same as the total receipts.) ④</p> <p>2. 納める税金の計算 (Calculation of your tax)</p> <p>課税所得(Taxable income) 税率(Tax rate) 申告納税額(Tax amount) $\text{④} \text{ 円} \times \frac{20}{100} = \text{ 円}$ (千円未満の端数は切り捨ててください。) (Any fractional sum of less than ¥1,000 shall be discarded.)</p>		

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This form is to be used by a non-resident (an individual who is not domiciled in Japan nor has resided in Japan for one year or more) in declaring such income from Japanese source as employment income, retirement income or income from personal services, but which is not subject to withholding at the source at the rate of 20% by the application of the provisions of articles 212 and 213 of the Income Tax Law.</p> <p>2. Includes the following : Income which should be declared on this form</p> <p>(1) Employment income—Salary, wages, bonuses or other earnings of the same nature which are based on the rendering of personal services performed in Japan. (2) Retirement income—A lump sum payment such as a severance allowance and the like received by a retiring employee and based on the rendering of personal services as employment duties performed in a period when the person receiving them was a resident of Japan. (3) Income from the provision of personal services—Remuneration, or other payments (a) received by attorneys; certified public accountants; scientific, technical or managerial consultants; public entertainers; athletes or other professionals and (b) based on personal services performed in Japan.</p> <p>3. Besides the income mentioned in section 2 above, the following are the types of income which should be declared on this form.</p> <p>(1) Employment income or retirement income based on personal services, such as employment duty performed outside Japan by an officer* of a domestic corporation * “Officer” means a director, auditor, supervisor or liquidator of a corporation as well as other persons specified by Cabinet Order among those engaged in managing the corporation. (2) Employment income, retirement income or income from personal services which are based on personal services performed on a ship or aircraft operated by a Japanese resident or a domestic corporation.</p> <p>4. The Final Return (for General Use) form should be used by a non-resident who conducts a business utilizing an office or any other fixed place of business within Japan.</p> <p>5. Please file this Return with the Tax Office by March 15 of the year following the year in which you earned the income mentioned above, and pay the tax by the same date. (When March 15 falls on Sunday, you must file the return and pay the tax by March 16. When March 15 falls on Saturday, you must file the return and pay the tax by March 17.) However, if by the said March 15, etc., you depart from Japan, you must file the return and pay the tax before you depart from Japan.</p>	<p>個⑦006 所得税準確定申告書（所得税法第172条第1項に規定する申告書）【裏面】</p> <p style="text-align: center;">所 得 税 準 確 定 申 告 書 の 説 明</p> <p>1 この申告書は非居住者が日本国内に源泉のある給与所得、退職所得又は人的役務の提供による所得を有しているが所得税法第212条及び第213条の規定による所得税の源泉徴収（税率20%）を受けていない場合（例えば支払地が国外の場合）に、源泉徴収に代えて申告納税するために使用します。 (注) 非居住者とは日本に住所がなく、かつ、1年以上居所を有しない個人をいいます。</p> <p>2 この申告書により申告すべき所得は次のとおりです。</p> <p>(1) 給与所得……給料、賃金、賞与又はこれらの性質を有する給与で、国内で行う勤務に基づくもの (2) 退職所得……退職手当その他退職により一時に受ける給与及びこれらの性質を有する給与で受給者が居住者であった期間に行った勤務に基づくもの (3) 人的役務の提供による所得……例えば弁護士、公認会計士等の自由職業者、科学技術、経営管理等のコンサルタント、あるいは俳優、音楽家等の芸能人又は職業運動家が国内において自己の役務を主たる内容とする役務の提供に基づいて受け取る報酬等 3 上記2の場合のほか、次の所得もこの申告の対象となります。</p> <p>(1) 内国法人の役員の国外勤務等に対する給与所得、退職所得 (2) 居住者又は内国法人の運航する船舶又は航空機での勤務あるいは人的役務の提供を行い、あるいは行ったことに基づく給与所得、退職所得又は人的役務の提供による所得 4 非居住者が、例えば日本国内に事務所等事業を行う一定の場所を有して事業を行う場合には、この申告書によらない一般用申告書によって申告することとなりますのでご注意ください。 5 この申告書の申告期限は所得が生じた年の翌年の3月15日であり、その申告期限が納期限です（3月15日が日曜日の場合には3月16日、土曜日の場合には3月17日が期限となります。）。ただし、その日までに日本に居所を有しなくなる場合には、その有しなくなる日までに申告・納付してください。</p> <p style="text-align: center;">Explanation of the “Income Tax Quasi-Final Return”</p> <p>1. 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