

# 2024 INCOME TAX

## AND SPECIAL INCOME TAX FOR RECONSTRUCTION

# GUIDE

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The filing period of your taxable income in the period of the calendar year 2024, is open;

**From February 17 (Mon.)  
through March 17 (Mon.), 2025**

- You are advised that you file your final return and complete the payment **before March 17 (Mon.), 2025**, if you earn taxable income in the calendar year 2024, from January 1 to December 31.
- When you can receive a tax refund, the Tax Office accept your final return **before February 14 (Fri.), 2025**.

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### - NOTICE -

- ✓ If you have your Individual Number for Social Security and Tax (“My-Number”), you need to write your number in your return form. You also need to present your identification documents or attach copies of them. (see page 68)

【Example of identification documents】

- e. g. 1 Individual Number Card (“My-Number Card”)
- e. g. 2 Notification card of the Individual Number and Driver's license or Passport etc.



- A final return, appendix, statement, etc. are available for download from our website (<https://www.nta.go.jp>).
- This guide provides general information about income tax returns in Japan.
- In this guide, income tax and special income tax for reconstruction are referred to as income tax etc.
- In this guide, the “special income tax deduction for 2024” is referred to as the “Flat-amount Cut”.
- The outlines indicated by [ ] are available for Japanese text only.



TAX OFFICE

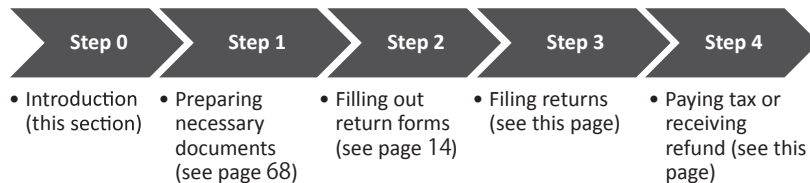
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# 1 Introduction

## 1-1 Flow of final return procedures



### ✓ When to file?

The filing period of your taxable income in the period of the calendar year 2024, is open;  
**From February 17 (Mon.) through March 17 (Mon.), 2025**

- ✧ When you can receive a tax refund, the Tax Office accept your final return **before February 14 (Fri.), 2025.**
- ✧ The assistance to fill out your final return form at the Tax Office is also provided within the period. Please be reminded that Tax Offices are normally closed on Saturdays, Sundays and national holidays with some exception.

### ✓ How to file?

There are three ways to file your returns:

- 1) Sending through mail or correspondence delivery service to the competent Tax Office or Submission Processing Center that has jurisdiction at your address, etc.
  - \* Some Tax Offices are implementing the "centralization of internal administrative operations", in which internal administrative operations of multiple tax offices are consolidated and handled by a dedicated department (Submission Processing Center). When submitting the documents, etc. by mail to the eligible Tax Office, please send them to the Submission Processing Center.
  - \* Since the final tax return form is a "letter," it is required to send the form as a "mail matter" (a first-class mail matter) or a "correspondence item" to the tax office or Submission Processing Center (The form is not allowed to be sent as a parcel other than a mail matter and correspondence item.)
  - \* The date of postage will be considered as the date of filing (please send the form in good time so as to have the date of postage within the filing period.)
- 2) Bringing to the competent Tax Office that has jurisdiction at your address.  
You can drop your returns to our "Reception box" of the competent Tax Office outside of our service hours. Please note that you cannot file the returns by bringing it directly to the Submission Processing Center.
- 3) Filing through online (e-Tax)

#### ◆ Affixing of a receipt date stamp on copies of tax returns, etc., from January 2025

As part of a review of procedures related to national taxes in the context of the digitization of tax administration, the date of receipt stamp has not been affixed to copies of tax returns, etc. since January 2025.

If you submit (send) a declaration form, etc. as a written document, please submit (send) only the forms for submission.

If necessary, please prepare and retain copies of your tax return forms, etc., as well as record and manage the submission date by writing it on the copies of the tax return forms, etc., by yourself. For the time being from January 2025, the "leaflet" containing the date and Tax Office's name (or Service Center's name) will be provided those who request it.

See our website: "Q&A on the revision for the process of affixing the date stamp on the copy of the tax return form"

### ✓ How to pay?

There are various ways to pay taxes as follows. Please select a way and pay by yourself.

**The due date for payment for 2024 income tax etc. (for the third installment) is March 17(Mon.), 2025.**

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

Details of each method are available on our website (<https://www.nta.go.jp/taxes/nozei/index.htm>).

- **Cashless payment**

- 1) Payment by transfer account**

- For new users

The deadline of application for transfer payment of income tax for the income tax return for the year 2024 (for the third installment) is March 17 (Mon.), 2025.

For use of tax transfer, you are required to submit an "Application for tax payment by transfer account" to the competent tax office(\*) or financial institution by the above-mentioned deadline.

You can submit the "Application for tax payment by transfer account" by either e-Tax system or in writing.

In case of submitting the form in writing, please fill in the required information on page 71 of this guide and submit it to the competent Tax Office(\*) or financial institution.

- \* If submitting by mail to the Tax Office subject to the centralization of internal administrative operations, please send it to the Submission Processing Center.

- For existing users

If changing the financial institution or account that you have designated for transfer payment, you are required to newly complete the procedures for transfer payment (change).

- \* For changing the competent Tax Office due to moving, etc., please see page 16

- Date of transfer

The date of automatic transfer for income tax returns for 2024 (for the third installation) is April 23 (Wed.), 2025.

To ensure that the debit is successful, please check your savings account balance, whether there are any other debits, etc. by the day before the transfer date.

The tax payment by transfer account is available only if a return form is submitted by the due date of filing a final tax return.

- \* Please note that the receipt is not issued when you use this system.

- 2) Payment by direct payment (account transfer via e-Tax)**

After completing the procedures to start using e-Tax at the Tax Office in advance and submitting a special form to the competent Tax Office(\*), taxpayers can pay immediately or on a specified date by direct debit from a savings account in their own name.

- \* If you are submitting by mail to the Tax office subject to centralization of internal affairs, please send it to the Service Center.

- 3) Payment by internet banking or ATM**

Payment can be made via Internet banking or ATM by registering or entering payment information.

- 4) Payment using a credit card**

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

- \* A settlement fee based on the amount of tax due will be charged (settlement fees do not generate revenue for the government).

- 5) Payment using the smartphone application**

Payment via a smartphone application payment "National Tax dedicated smartphone payment site" is available.

- \* This is the procedure for the taxpayers with the tax payment 300,000 yen or less.

- \* The balance of the Pay Payment must be charged in advance.

- **Other than cashless payment**

- 1) Payment at convenience stores by QR code**

You can create and print the information necessary for payment as the QR code by the creating system, etc. on our website, and you can pay taxes at convenience stores by using it.

- \* "QR code" is the registered product name of DENSO WAVE Incorporated.

- \* This is the procedure for the taxpayers with the tax payment 300,000 yen or less.

- 2) Payment by cash at a financial institution or the competent Tax Office**

Payment of taxes in cash with a tax payment slip at a financial institution or the competent Tax Office is possible.

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

- \* **Postponement of tax payment (see page 50)**

✓ **How to receive a tax refund**

A tax refund will be transferred to the deposit or savings account of the financial institution filled in the return form. (see page 50).

If it is impossible to receive the refund by bank transfer to your savings account, you can visit your nearest Japan Post Bank branch or Post Office to receive it.



## 1-2 What is the final return?

The income tax in Japan adopts procedures to calculate by the taxpayers themselves the amount of taxable income and income tax etc. on the income in accordance with their own type of residential status (see 1-3), file a final return by the due date of the following year, and settle the excess or deficiency with the amount of tax withheld or estimated tax prepayment, regarding the income earned during the year from January 1 to December 31 of that year. This procedure is called a final return.

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

## 1-3 Taxpayers and the scope of taxable income

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

### 1. Classification for residential status

#### 1) Residents

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

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

#### 2) Non-residents

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

#### Note

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

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

**(Reference 1) Classification of taxpayers**

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

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

Fact	Judgment	Remarks
An individual's base of living is in Japan.	Judged as having a domicile	Whether the base of living is in Japan is judged by the presence of objective facts, for example, an individual has an occupation in Japan, an individual lives together with his/her spouse or any other relatives, or an individual owns a place of business.
An individual has an occupation which normally requires living in Japan continuously for one year or more.	Presumed as having a domicile	An individual who came to live in Japan in order to operate a business or engage in an occupation in Japan falls under this division (except for the case where it is clear that the period for staying in Japan is previously arranged to be less than one year by a contract, etc.)
There are facts by which it can sufficiently be presumed that an individual has been living continuously for more than one year in Japan whether such individual has the Japanese nationality and has relatives who live together with such individual, or such individual has its occupation and assets in Japan.	Presumed as having a domicile	-

**Note:** Any individual who came to live in Japan to learn science and practical arts is treated as having an occupation in Japan for the period of living for learning in Japan.

## 2. Scope of taxable income

### 1) Residents other than non-permanent residents

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

### 2) Non-permanent residents

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

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

#### 【Example】

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

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

### 3) Non-residents

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

## ➤ Scope of taxable income

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

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

## (Reference 1) DOMESTIC SOURCE INCOME

The following income is treated as domestic source income:

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

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

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

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

- (1) Contract of partnership as provided for in Article 667(1) of the Civil Code.
- (2) A venture capital investment limited partnership agreement as stipulated in Section 3, Article 1 of the Law Relating to Venture Capital Investment Limited Partnerships;
- (3) A limited liability partnership agreement as stipulated in Section 3, Article 1 of the Law Relating to Limited Liability Partnerships;
- (4) Contracts concluded in a foreign country and similar to those described in (1) through (3) above.

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

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

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

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

**(Reference 2) Outline of taxation on non-residents**

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

**Note:**

1. Please note that income attributable to a permanent establishment (see page 8) may overlap with domestic source income stated in ① to ⑯ in the table above.
2. Of the “② Income derived from transfer of assets” in the table above, income other than those falling under income attributable to a permanent establishment is taxed only if the income corresponds to those listed in Article 281, paragraph 1, item 1 to 8 of the Order for Enforcement of the Income Tax Act.
3. Please note that certain ones of the income subject to aggregate taxation in the table above may be subject to separate self-assessment taxation or separate taxation at source pursuant to the provisions of the Act on Special Measures concerning Taxation (see page 10).
4. Please note that withholding tax rates in the table above relating to certain incomes may be reduced or exempted pursuant to the provisions of the Act on Special Measures concerning Taxation.
5. In cases where a tax treaty is concluded between the country of residence of the non-resident and Japan, taxation may be reduced or exempted pursuant to the tax treaty (see page 63).

## 1-4 Types of Income & Taxation Methods

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

(★) There is a system that do not require a final return regarding these incomes (see page 58).

\* Please note that the taxpayer cannot choose the separate self-assessment taxation for the dividends from listed shares, etc. payable to large shareholders, etc.

### Note:

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



## 1-5 Who needs to file?

Please check contents of the following table against your resident status for 2024 to determine whether you are required to file a final return if your status should fall under any of the descriptions below (excluding those who are eligible for a tax refund provided a final return is filed).

Resident	<b>1. Persons with the Employment Income</b> *For most people, the income tax etc. is settled by the “year-end adjustment” of employers, so the final return is unnecessary. If you file a final return, it is required to include salary income that received year-end adjustment in the return.
	➤ You are required to file a final return if; (1) Your total amount of the earnings of salary etc. exceeds 20,000,000 yen. (2) Your total amount of income (except for the employment income and the retirement income) exceeds 200,000 yen when the salary etc. is received from one source only and all of the salary etc. is subject to the Japanese withholding. (3) The sum of your total amount of income (except for the employment income and the retirement income) and the total amount of earnings from the salary etc. not subject to the year-end adjustment exceeds 200,000 yen when the salary etc. is received from two or more sources and all of the salary etc. is subject to the Japanese withholding. *However, you need not file a final return if the remaining amount after subtracting the total amount of deductions for income (except for deductions for casualty losses, medical expenses and donations and basic exemption) from your total amount of earnings from salary etc. is 1,500,000 yen or less as well as your total amount of income (except for the employment income and the retirement income) is 200,000 yen or less when all of the salary etc. is subject to the Japanese withholding.
	(4) You are employee of foreign diplomatic establishment located in Japan or a domestic worker and the salary etc. is not subject to the Japanese withholding when receiving payment of salary etc. (5) You receive salaries, etc. abroad. (6) You are a director of a family company or a relative of the director, and receive payments such as interest on loans, rent for a store, office and factory, and charges for the use of machines and tools besides salary etc. from the company concerned. (7) The withholding of income tax etc. from your employment income was postponed or you received a tax refund, under the provisions of the “Law Relating to Exemptions, Deductions and Deferment of Tax Collection for Disaster Victims.” ✧ Even when you fall under any of the above, you are not required to file a final return if the amount of tax calculated based on your total amount of income after subtracting all of your deductions including the basic exemption is the sum or less of your credit for dividends and special credit for loans etc. related to a dwelling (specific additions or improvements, etc.), applied in your year-end adjustment.
	<b>2. Persons with only Miscellaneous Income related to Public Pensions etc.</b> ➤ You are required to file a final return if a balance remains after subtracting all of your income deductions from your amount of miscellaneous income related to public pensions. ✧ You are not required to file a final tax return if your amount of earnings from public pensions etc. is 4,000,000 yen or less and all of the public pensions etc. are subject to the Japanese withholding (see page 12).
Non-Resident	<b>3. Persons with the Retirement income</b> ➤ You are required to file a final return if you receive retirement allowances etc. that is not subject to the Japanese withholding such as retirement allowances from a foreign company. ✧ If you submit an "Application Concerning Receipt of Retirement Income [退職所得の受給に関する申告書]" to the payer of retirement allowances, the taxation of income tax related to the retirement income is generally completed through withholding by the payer in Japan upon payment of the retirement allowances, and no tax return is required to be filed. However, if an individual with retirement income is to submit a final return, the retirement income must be included in the return. *If you earn income other than retirement income, please see 1 or 4. ✧ Please see page 60 for details on how to enter retirement income.
	<b>4. Persons other than the above</b> ➤ You are required to file a final return if: The amount of tax calculated based on your total amount of various income after subtracting total amount of your basic exemption and other income deduction is greater than the amount of your credit for dividends and flat-amount cut.
	➤ You are required to file a final return if: You have income subject to the aggregate taxation (see page 10). ✧ You are not required to file a final return if the amount of tax calculated based on your total amount of income after subtracting the basic exemption, the deduction for casualty losses and the deduction for donations is less than your credit for dividends.

### ◎Non requirement of filing tax returns concerning pension recipients

You are not required to file a return for income tax etc. if (a) your amount of earnings from public pensions is 4,000,000 yen or less, (b) all the pensions you received are subject to the Japanese withholding (excluding ones that are covered by the provision in Article 203-7 of the Income Tax Act (public pensions, etc. not subject to the Japanese withholding), and (c) your amount of income (excluding miscellaneous income from public pensions, etc.) is 200,000 yen or less.

\* Even if you are not required to file a return for income tax etc., you are required to file a return for income tax etc. in order to receive refunds of income tax etc.

\* For the inhabitant tax, see page 67.

## 1-6 Who is eligible for a tax refund?

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

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

\* Please note that there is no amount of a tax refund in case you have no amount of prepayment of estimated taxes and no withholding tax (in the case that the "withholding tax amount" column of the withholding tax statement is "0", etc.).

\* Please note that if you file a return for refund when you have the employment income or the miscellaneous income related to public pensions and you are not required to file a return, you need to fill in the all incomes in a tax return.

\* As a general rule, taxpayers have five years from January 1 of the following year to file for a tax refund (until December 31, 2029 in the case of a tax return for the year 2024) (Note).

(★) Please note that their special provisions, such as the special deduction for blue return of 550,000 or 650,000 yen, which require the application form to be submitted by the filing deadline (as a general rule, March 15 of the following year).

### 1. Persons receiving dividends subject to the aggregate taxation or manuscript fees

In the case that the annual amount of income is less than a certain amount.

\*The certain amount varies in accordance with the amount of your income, taxes withheld, and etc.

### 2. Persons with the Employment Income

In the case that those who can claim deductions for casualty losses, medical expenses, or donations, or special credit for loans etc. related to a dwelling (specific additions or improvements, etc.) (excluding cases in which this credit is applied in the year-end adjustment), special credit for contributions to political parties, special credit for donation to certified NPOs, etc., special credit for donation to public interest incorporated association, etc., special credit for anti-earthquake improvement made to an existing house, special tax credit for specified housing improvements and special tax credit for new building, etc. of a certified house, etc.

### 3. Persons with only Miscellaneous Income related to Public Pensions etc.

In the case that those who can claim deductions for casualty loss, medical expenses, life insurance premiums, earthquake insurance premiums, or donation, etc.

### 4. Persons who terminated their employment before the end of the year, and were not reemployed during the remaining period of the year.

In the case that those whose employment income was not subject to the year-end adjustment.

### 5. Persons with the Retirement income who fall under one of the followings.

(1) Those who are in deficit if you subtract your total amount of income deductions from your total amount of income except for the retirement income.

(2) Those whose retirement income is withheld at 20.42% tax rate and the amount of withholding income tax etc. exceeds the amount of income tax etc. after recalculation for the retirement income because they did not submit a "Application Concerning Receipt of Retirement Income[退職所得の受給に関する申告書]" when receiving their retirement income.

(3) In the case that those who have no income from salary, etc., and only have retirement income, and eligible for the flat-amount cut.

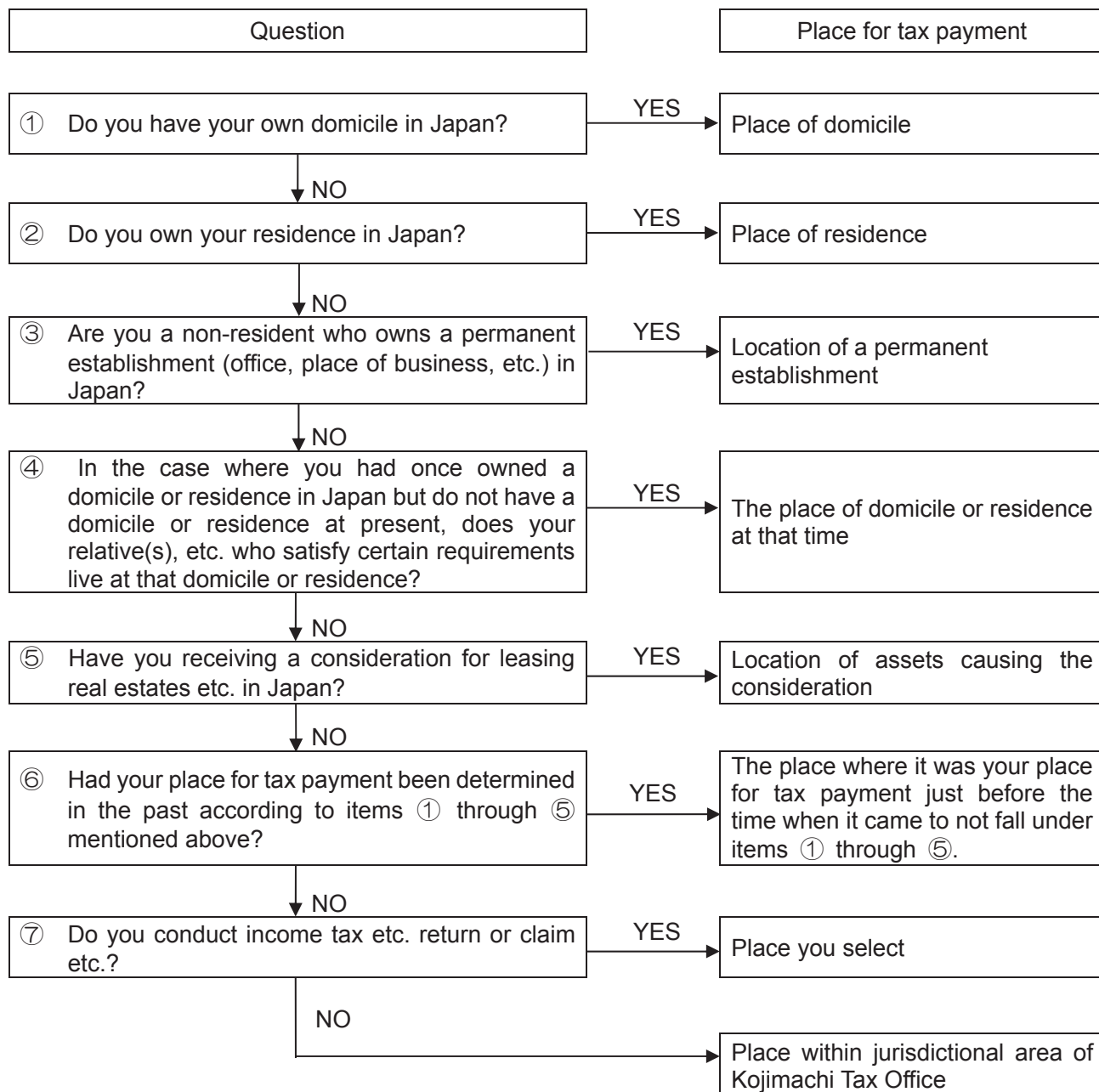
(4) In cases other than 1 to 4 above, if those who have the flat-amount cut that could not be deducted in the withholding of tax on salary income, etc., and whose total income, including retirement income, is 18,050,000 yen or less.

\* In the case that those who have retirement income and fall under any of the above (1) to (4), it is necessary to include the retirement income in the tax return.

◇Please see page 60 for details on how to enter retirement income.

## 1-7 Place for Tax Payment

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









## 2-3 STEP 1 Name and address, etc.

### > Page 1

(1) [ \_\_\_\_\_ 税務署長]

Write the name of the Tax Office that has jurisdiction over your domicile etc. at the filing date.

\*The location and jurisdiction of each Tax Office is listed on our website (<https://www.nta.go.jp>).

(2) [令和\_\_\_\_年\_\_\_\_月\_\_\_\_日]

Write the date you file your return (yy/mm/dd).

(3) [令和06年分の所得税及び復興特別所得税の\_\_\_\_申告書]

Write “確定” in the space.

(4) [現在の住所]

Write your address (domicile) and post code at the filing date.

If you file your return with a Tax Office that has jurisdiction over your residence or place of business instead of your domicile, draw a circle (○) around [居所](residence) or [事業所](place of business).

In addition, write the location of your place of business, office or residence in the upper row and your address (domicile) in the lower row.

(5) [令和7年1月1日の住所]

Enter your address as of January 1, 2025.

If the address as of January 1, 2025 is different from the address written in upper column, please make sure to fill in.

(6) [個人番号]

If you have your Individual Number for Social Security and Tax (“My-Number”), you need to write your number in your return form. You also need to present your identification documents or attach copies of them. (see page 68)

(7) [氏名・フリガナ]

Write your name (in the order of the last, first, middle, initial) and its pronunciation in katakana characters. When writing the pronunciation in katakana characters, please treat voiced sound marks and semi-voiced sound marks as one character and leave a box blank between your last and first name.

(8) [職業]

Write your occupation here.

If you are self-employed, write the details of your business (for example, greengrocery, automobile repainting shop, etc.).

Regarding those who running several kinds of businesses, write all of them.

(9) [屋号・雅号]

Write the name of your business and pseudonym, if you have.

(10) [世帯主の氏名] [世帯主との続柄]

Write the name of the head of household here: [世帯主の氏名] and your relationship to him or her here: [世帯主との続柄].

(11) [振替継続希望]

If you are currently using tax transfer and have changed your tax office due to moving, etc. and wish to continue to use tax transfer, please enter “○”. If you do not enter it, you will be required to newly complete the transfer payment procedures.

\* If you did not move or complete the transfer tax payment procedure at the Tax Office before the change, do not enter in this column.

\* Please enter “○” if you wish to continue transfer payment of taxes even if you will not be required to pay on this tax return or you will receive a tax refund.

(12) [生年月日]

Write your date of birth (yy/mm/dd).

Write the number (see the right box) of the era (see page 17) in which you were born and the year of the era next to it in this order. Use two-digit number (inserting a zero if necessary) for the year, month and day.

明治 (Meiji)	1
大正 (Taisho)	2
昭和 (Showa)	3
平成 (Heisei)	4
令和 (Reiwa)	5

(13) [電話番号]

Write your telephone number starting with the area code here and circle the appropriate classification; [自宅](home), [勤務先](office) or [携帯](mobile).

\* Please provide a telephone number where you can be reached during the day.

(14) [種類]

Circle the type(s) of the return you are filing:

- Blue return → [青色]
- Separate taxation form → [分離]
- Exit tax system → [国出]
- Final return in case of loss → [損失]

\* The exit tax system refers to the special treatment of income derived from the transfer of assets etc. in the case of departing from Japan or the special treatment of income derived from the transfer of assets etc. in the case that assets were transferred to non-residents as gift, etc.

(15) [特農の表示]

“Special agricultural income earners”.

If income from agriculture accounted for over 70% of your total income in 2024 and over 70% of that agricultural income was earned after September 1, please enter “○” in the column [特農].

### > Page 2

Fill in the same as the Page 1.

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

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



**(Reference) Era and Age Table**

A.D.	Era	Age as of Dec. 31, 2024
1914	Taisho 3	110
1915	Taisho 4	109
1916	Taisho 5	108
1917	Taisho 6	107
1918	Taisho 7	106
1919	Taisho 8	105
1920	Taisho 9	104
1921	Taisho 10	103
1922	Taisho 11	102
1923	Taisho 12	101
1924	Taisho 13	100
1925	Taisho 14	99
1926	Taisho 15 *2	98
	Showa 1	97
1927	Showa 2	
1928	Showa 3	96
1929	Showa 4	95
1930	Showa 5	94
1931	Showa 6	93
1932	Showa 7	92
1933	Showa 8	91
1934	Showa 9	90
1935	Showa 10	89
1936	Showa 11	88
1937	Showa 12	87
1938	Showa 13	86
1939	Showa 14	85
1940	Showa 15	84
1941	Showa 16	83
1942	Showa 17	82
1943	Showa 18	81
1944	Showa 19	80
1945	Showa 20	79
1946	Showa 21	78
1947	Showa 22	77
1948	Showa 23	76
1949	Showa 24	75
1950	Showa 25	74
1951	Showa 26	73
1952	Showa 27	72
1953	Showa 28	71
1954	Showa 29	70
1955	Showa 30	69
1956	Showa 31	68
1957	Showa 32	67
1958	Showa 33	66
1959	Showa 34	65
1960	Showa 35	64
1961	Showa 36	63
1962	Showa 37	62
1963	Showa 38	61
1964	Showa 39	60
1965	Showa 40	59
1966	Showa 41	58
1967	Showa 42	57
1968	Showa 43	56
1969	Showa 44	55
1970	Showa 45	54
1971	Showa 46	53
1972	Showa 47	52

A.D.	Era	Age as of Dec. 31, 2024
1973	Showa 48	51
1974	Showa 49	50
1975	Showa 50	49
1976	Showa 51	48
1977	Showa 52	47
1978	Showa 53	46
1979	Showa 54	45
1980	Showa 55	44
1981	Showa 56	43
1982	Showa 57	42
1983	Showa 58	41
1984	Showa 59	40
1985	Showa 60	39
1986	Showa 61	38
1987	Showa 62	37
1988	Showa 63	36
1989	Showa 64 *3	35
	Heisei 1	34
1990	Heisei 2	
1991	Heisei 3	33
1992	Heisei 4	32
1993	Heisei 5	31
1994	Heisei 6	30
1995	Heisei 7	29
1996	Heisei 8	28
1997	Heisei 9	27
1998	Heisei 10	26
1999	Heisei 11	25
2000	Heisei 12	24
2001	Heisei 13	23
2002	Heisei 14	22
2003	Heisei 15	21
2004	Heisei 16	20
2005	Heisei 17	19
2006	Heisei 18	18
2007	Heisei 19	17
2008	Heisei 20	16
2009	Heisei 21	15
2010	Heisei 22	14
2011	Heisei 23	13
2012	Heisei 24	12
2013	Heisei 25	11
2014	Heisei 26	10
2015	Heisei 27	9
2016	Heisei 28	8
2017	Heisei 29	7
2018	Heisei 30	6
2019	Heisei 31 *4	5
	Reiwa 1	4
2020	Reiwa 2	
2021	Reiwa 3	3
2022	Reiwa 4	2
2023	Reiwa 5	1
2024	Reiwa 6	0

**Note**

- 1) [Meiji45]Jan. 1 to Jul. 30 [Taisho1]Jul. 30 to Dec. 31
- 2) [Taisho15]Jan. 1 to Dec. 25 [Showa1]Dec. 25 to Dec. 31
- 3) [Showa64]Jan. 1 to Jan. 7 [Heisei1]Jan. 8 to Dec. 31
- 4) [Heisei31]Jan. 1 to Apr. 30 [Reiwa1]May. 1 to Dec. 31

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

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

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

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

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

Page 1 ㉞①①②

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

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

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

\*Please note that business income may be liable to enterprise tax (see page 56) .

#### ◇ How to calculate income

Total earnings – Necessary expenses

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

Those who satisfy both of the requirements below a) and b) are eligible for special treatment in calculating necessary expenses relating to amount of business income or miscellaneous income. For details, see our website “Special treatment for necessary expenditures of home workers, etc. [タックスアンサー 家内労働者等の必要経費の特例].”

- a) Home workers, traveling salespersons, money collectors, electricity meter-readers or people conducting on-going personal services for a specific group of people. (including people conducting on-going personal services for a silver human resource center)
- b) Those whose total amount of (i) earnings from employment etc. and (ii) necessary expenditures related to business income and miscellaneous income is less than 550,000 yen.

#### ◇ How to complete the form

##### ➤ Page 1

- Post each amount filled in the “Financial statement for blue return [青色申告決算書]” or the “Statement of earnings and expenses [収支内訳書]” to the following blocks;

㉞ (amount of earnings from sales, etc.) or ① (amount of earnings from agriculture) and ① (amount of business income from sales, etc.) or ② (amount of business income from agriculture).

Post the amount of wages (deductions) for family employees filled in the “Financial statement for blue return” or the “Statement of earnings and expenses” to the block ㉞, and the amount of the special allowance for filing a blue return to the block ㉞.

- \* In the block shown in the “classification [区分]” in ㉞ and ①, enter the corresponding number from the classification table on page 19 concerning status of entry and retention of ledger in 2024.

##### ➤ Page 2

- Fill in the “statement of income (withholding income tax and special income tax for reconstruction) [所得の内訳 (所得税及び復興特別所得税の源泉徴収税額)]”, if applicable.
- Write the following information in the blocks headed “Items concerning family business employees [事業専従者に関する事項 (㉞)],”: name of family business employee(s), the individual number (My-Number), relationship, date of birth, number of months employed and frequency of work (those filing a white return only), nature of business (those filing a white return only), amount of wages (deduction) for family employee(s).

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

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

※ Please note that income from real estate may be liable to enterprise tax.(see page 56).

### ◇ How to calculate income

Total earnings — Necessary expenses

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

### ◇ How to complete the form

#### ➤ Page 1

- Post each amount filled in the “Financial statement for blue return [青色申告決算書]” or the “Statement of earnings and expenses [収支内訳書]” to the following blocks;  
㊦ (amount of earnings) and ㊧ (amount of income).

Post the amount of wages (deductions) for family employees filled in the “Financial statement for blue return” or the “Statement of earnings and expenses” to the block ㊨, and the amount of the special allowance for filing a blue return to the block ㊩.

- \* In the block shown in the “classification 1 [区分1]” in ㊦, enter “1” should the Special Provisions on Profit and Loss Deduction, etc. for Real Estate Income from Secondhand Buildings Located Outside of Japan (Act on Special Measures Concerning Taxation, 41-4-3) apply.
- \* In the block shown in the “classification 2 [区分2]” in ㊦, enter the corresponding number from the below classification table concerning status of entry and retention of ledger in 2024.

#### ➤ Page 2

- Write the following information in the blocks headed “Items concerning family business employees [事業専従者に関する事項(㊨)],”:name of family business employee(s), the individual number (My-Number), relationship, date of birth, number of months employed and frequency of work (those filing a white return only), nature of business (those filing a white return only), amount of wages (deduction) for family employee(s).

### ◎ Interest on liabilities incurred to acquire land

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

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

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

Classification Table (“Classification [区分]” in Business Income, “Classification 2 [区分2]” in Real Estate Income)	Numeral
In case, in line with the requirements for good electronic ledgers under the Electronic Bookkeeping Law, a notification (or application for approval for electromagnetic records) for preservation by electromagnetic records, has been submitted and general ledgers, journal ledgers and other necessary ledgers are retained and archived using electromagnetic records.	1
In case accounting software or other electronic devices are used for bookkeeping purposes, consistently from the initial recording stage by taxpayer itself. (excluding cases that fall under 1)	2
In case the business maintains a general ledger, journal ledger, and other necessary ledgers and records daily transactions in accordance with the principles of regular bookkeeping (double-entry bookkeeping) (excluding cases that fall under 1 or 2)	3
In case daily transactions are recorded using a simplified method other than regular bookkeeping principles (double-entry bookkeeping) (excluding those that fall under 2)	4
In case none of the above applies (including those cases in which the business does not know how to maintain an accounting book)	5

For more information on the Electronic Bookkeeping Act, including “Good electronic books,” please visit the National Tax Agency website's “Special Site for the Electronic Bookkeeping System [電子帳簿等保存制度特設サイト].”

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

\*1 Interest on deposits or savings, bonds other than specified bonds (see page 59), and privately offered bond investment trusts, etc. are subject to the separate taxation at source (see page 10), so these items cannot be filed.

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

### ◇ How to calculate income

Total earnings = Amount of interest income

### ◇ How to complete the form

#### ➤ Page 1

- Enter the amount of earnings (income) from interest in block ④.

\* The amount of income is need not be entered since (Total earnings) = (Amount of interest income).

#### ➤ Page 2

- Write the applicable items in each block of "Statement of income (withholding income tax and special income tax for reconstruction) [所得の内訳 (所得税及び復興特別所得税の源泉徴収税額)]."

## 4 Dividend income subject to the aggregate taxation

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

For the dividend income related to dividends etc. from listed stocks, etc. (excluding those for major shareholders, etc.), you can choose to apply whether the aggregate taxation or the separate self-assessment taxation (see page 58). When you choose to apply the separate self-assessment taxation, fill out the Page 3 (separate taxation form) etc. in addition to the Page 1 and 2.

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

### ◇ Calculation column to determine the amount of income

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

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

### ◇ How to complete the form

#### ➤ Page 1

- Post the amount of earnings entered in box A to the block ① and the amount of dividend income entered in box C to the block ⑤ .

#### ➤ Page 2

- Write the appropriate items in each block of "Statement of income (withholding income tax and special income tax for reconstruction) [所得の内訳 (所得税及び復興特別所得税の源泉徴収税額)]" and "Items about inhabitant taxes and enterprises taxes [住民税・事業税に関する事項]"

\*See page 58 for taxation methods of the interest income and the dividend income.

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

### ◇ Calculation column to determine the amount of income (Calculate in the order of STEP 1 to 4.)

#### STEP 1 Amount of earnings from employment, etc.

Amount of earnings from employment, etc. (including tax)	(Total) _____ yen	A
--	-------------------	---

#### STEP 2 Amount of wages, etc. after deduction from employment income.

Amount A	Amount of wages, etc. after deduction from employment income	
Up to 550,999 yen	0 yen	
551,000 yen to 1,618,999 yen	A - 550,000 yen _____ yen	
1,619,000 yen to 1,619,999 yen	1,069,000 yen	
1,620,000 yen to 1,621,999 yen	1,070,000 yen	
1,622,000 yen to 1,623,999 yen	1,072,000 yen	
1,624,000 yen to 1,627,999 yen	1,074,000 yen	
1,628,000 yen to 1,799,999 yen	A ÷ 4 (round down fractions less than 1,000 yen) B × 2.4 + 100,000 yen _____ yen	C
1,800,000 yen to 3,599,999 yen	B × 2.8 - 80,000 yen _____ yen	
3,600,000 yen to 6,599,999 yen	B _____,000 yen B × 3.2 - 440,000 yen _____ yen	
6,600,000 yen to 8,499,999 yen	A × 0.9 - 1,100,000 yen _____ yen	
8,500,000 yen or more	A - 1,950,000 yen _____ yen	

\* Round down the fractions less than 1 yen.

### ◇ How to complete the form

#### ➤ Page 1

- Post the amount of earnings entered in box ㊦ to the block ㊦ and the Amount of employment income ㊧ to the block ㊧.

\* In the block shown in the "classification [区分]" of ㊦, enter "1" if it falls under (1) in "STEP 3 Exemption of amount of income adjustment," or "2" if it falls under (2). Enter "3" if it applies to both (1) and (2).

\* In the block shown in the "classification [区分]" of the block ㊧, only those who apply the deduction for specially designated expenditure from employment income can make an entry.

#### ➤ Page 2

- Fill in each block of "Statement of income (withholding income tax and special income tax for reconstruction) [所得の内訳(所得税及び復興特別所得税の源泉徴収税額)]".
- In the "Matters concerning spouse or relatives [配偶者や親族に関する事項] (20~23, 34, 39, 44)" column ... when the income amount adjustment deduction is applied and certain requirements are met (in the "Other" column of the spouse (special) deduction or dependent deduction), enter the name, relationship, and date of birth of the spouse or dependent.

\* If employment income earners make specially designated expenditure ((1) commuting expense, (2) travel expenses for duties, (3) moving expense (related to a change of workplace), (4) training expense, (5) expense for obtaining qualifications (cost spent for a person to get a qualification), (6) traveling expense for coming home (related to working apart from their family) and (7) expenses necessary for work) in the year and the total of the specially designated expenditure of the year exceeds a certain amount, the persons are eligible for deduction for specially designated expenditure. For details, please see "Deduction for Specially Designated Expenditure for Employment Income Earners [タックスアンサー 給与所得者の特定支出控除について]."

#### STEP 3 Exemption of amount of income adjustment

The amount of deduction is calculated according to the following formula should either (1), (2), or both apply.

- (1) The amount of your earnings (inclusive of tax) from wage, etc., exceeds 8,500,000 yen, and either: (i) you, your spouse living in the same household (see page 34), or dependent (see page 36) is a person with special disability (see page 33), or (ii) you have a dependent under the age of 23.

Amount of earnings from wages, etc. (inclusive tax) (amount of A)	(up to 10,000,000) _____ yen	D
D - 8,500,000 yen	_____ yen	E
Amount of exemption of amount of income adjustment (E × 0.1)	_____ yen	F

- (2) If you have employment income and miscellaneous income, such as public pensions, etc., and the total amount of wages, etc., after deduction from employment income and the amount of miscellaneous income, such as public pensions, etc. exceed 100,000 yen.

Amount of wages, etc. after deduction from employment income (amount of C)	(up to 100,000) _____ yen	G
Amount of miscellaneous income from public pension, etc. (amount of C on page 22 or 23)	(up to 100,000) _____ yen	H
Amount of exemption of amount of income adjustment ((G + H) - 100,000yen)	_____ yen	I

\* Round up the fractions less than 1 yen.

#### STEP 4 Amount of employment income

Amount of employment income (C - (F + I))	_____ yen	J
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\* In case there is no applicable exemption of amount of income adjustment, transfer the amount of C to J.



The miscellaneous income includes the National Pension, the Employee Pension, defined-benefit corporate pensions, defined-contribution pensions, other public pensions and certain foreign pensions, side income including manuscript fees and lecture fees, and earnings from sharing economy business, as well as annuities under life insurance contracts (personal annuity insurance), mutual-aid insurance annuities and any other income which does not fall into other categories of income.

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

### ◇ Calculation column to determine the amount of income

Calculate separately in the order of “(2) miscellaneous income pertaining to operations” ⇒ “(3) other miscellaneous income” ⇒ “(1) miscellaneous income from public pensions, etc.” and added up those in the block (4) at the end.

#### (1) Computation of miscellaneous income from public pensions etc. (Calculate in the order of STEP 1 to 3.)

**STEP 1** Amount of earnings from miscellaneous income from public pensions, etc.

Amount of earnings from miscellaneous income from public pensions, etc. (including tax)	(Total) _____ yen	A
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**STEP 2** Computation of the total amount of income pertaining to the income other than miscellaneous income pertaining to public pensions, etc.

Total of amounts entered in the blocks ① to ⑤ + ⑪ on Page 1	(Total) _____ yen	
Amount entered in ㊦ – ㊦ of employment income (see page 21) (or the amount entered in ㊦ on page 21 if any amount is not written in ㊦)	_____ yen	
Amount of ㊦ on page 23 + ㊦ on page 23	(“0” when in deficit) _____ yen	
Total of the above amounts	(Total) _____ yen	B

Enter this amount in the block ㊦ on Page 1.

#### STEP 3 Computation of miscellaneous income from public pensions, etc.

➤ Individuals born on or after January 2, 1960 (individuals aged less than 65)

		Total amount of income pertaining to the income other than miscellaneous income pertaining to public pensions, etc. ㊦			
		Up to 10,000,000 yen	10,000,001 yen to 20,000,000 yen	20,000,001 yen or more	
Amount of earnings from miscellaneous income from public pensions, etc. ㊦	Up to 1,299,999 yen	㊦ – 600,000 yen (“0” when in deficit) _____ yen	㊦ – 500,000 yen (“0” when in deficit) _____ yen	㊦ – 400,000 yen (“0” when in deficit) _____ yen	C
	1,300,000 yen to 4,099,999 yen	㊦ × 0.75 – 275,000 yen _____ yen	㊦ × 0.75 – 175,000 yen _____ yen	㊦ × 0.75 – 75,000 yen _____ yen	
	4,100,000 yen to 7,699,999 yen	㊦ × 0.85 – 685,000 yen _____ yen	㊦ × 0.85 – 585,000 yen _____ yen	㊦ × 0.85 – 485,000 yen _____ yen	
	7,700,000 yen to 9,999,999 yen	㊦ × 0.95 – 1,455,000 yen _____ yen	㊦ × 0.95 – 1,355,000 yen _____ yen	㊦ × 0.95 – 1,255,000 yen _____ yen	
	10,000,000 yen or more	㊦ – 1,955,000 yen _____ yen	㊦ – 1,855,000 yen _____ yen	㊦ – 1,755,000 yen _____ yen	

\* Round down the fractions less than 1 yen.

- Individuals with employment income shall enter the amount of ㊦ to ㊦ under Employment Income (page 21).



- Individuals born on or before January 1, 1960 (individuals aged 65 or more)

		Total amount of income pertaining to the income other than miscellaneous income pertaining to public pensions, etc. <b>B</b>			<b>C</b>
		Up to 10,000,000 yen	10,000,001 yen to 20,000,000 yen	20,000,001 yen or more	
Amount of earnings from miscellaneous income from public pensions, etc. <b>A</b>	Up to 3,299,999 yen	<b>A</b> - 1,100,000 yen (“0” when in deficit) _____ yen	<b>A</b> - 1,000,000 yen (“0” when in deficit) _____ yen	<b>A</b> - 900,000 yen (“0” when in deficit) _____ yen	
	3,300,000 yen to 4,099,999 yen	<b>A</b> × 0.75 - 275,000 yen _____ yen	<b>A</b> × 0.75 - 175,000 yen _____ yen	<b>A</b> × 0.75 - 75,000 yen _____ yen	
	4,100,000 yen to 7,699,999 yen	<b>A</b> × 0.85 - 685,000 yen _____ yen	<b>A</b> × 0.85 - 585,000 yen _____ yen	<b>A</b> × 0.85 - 485,000 yen _____ yen	
	7,700,000 yen to 9,999,999 yen	<b>A</b> × 0.95 - 1,455,000 yen _____ yen	<b>A</b> × 0.95 - 1,355,000 yen _____ yen	<b>A</b> × 0.95 - 1,255,000 yen _____ yen	
	10,000,000 yen or more	<b>A</b> - 1,955,000 yen _____ yen	<b>A</b> - 1,855,000 yen _____ yen	<b>A</b> - 1,755,000 yen _____ yen	

\* Round down the fractions less than 1 yen.

- Individuals with employment income shall enter the amount of **C** to **H** under Employment Income (page 21).

## (2) Miscellaneous income pertaining to operations

Amount of earnings from miscellaneous income pertaining to operations (including tax)	(Total) _____ yen	<b>D</b>
Necessary expenses	_____ yen	<b>E</b>
Subtracted figure ( <b>D</b> - <b>E</b> )	_____ yen	<b>F</b>

## (3) Computation of other miscellaneous income

Amount of earnings from other miscellaneous income (including tax)	(Total) _____ yen	<b>G</b>
Necessary expenses	_____ yen	<b>H</b>
Subtracted figure ( <b>G</b> - <b>H</b> )	_____ yen	<b>I</b>

- (4) **Amount of miscellaneous income** (Add up “(1) miscellaneous income from public pensions, etc.” and “(2) miscellaneous income pertaining to operations” and “(3) other miscellaneous income”)

Amount of miscellaneous income ( <b>C</b> + <b>F</b> + <b>I</b> )	(Total) _____ yen	<b>J</b>
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## ◇ How to complete the form

### ➤ Page 1

Post the amount of earnings entered in the box **A** to the block ㉗, the amount entered in the box **D** to the block ㉘, and the amount entered in the box **G** to the block ㉙.

Post the amount of income entered in the box **C** to the block ㉚, the amount of income entered in the box **F** to the block ㉛, the amount of income entered in the box **I** to the block ㉜, and the amount of income entered in the box **J** to the block ㉝.

\* If you apply the cash basis exception when calculating the amount of miscellaneous income related to business, enter “1” in the blank box of Classification [区分] in ㉗.

\* In the block shown in the “classification [区分]” in ㉗, enter “1” if you have related income from personal annuity insurance, “2” if you have related income from crypto asset transaction, and “3” if you have related income from both personal annuity insurance and crypto asset trades.

### ➤ Page 2

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

## ◆ Capital gains subject to aggregate taxation

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

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

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

\* Amount of income shall be calculated by the "Statement of capital gains (appendix to a final return form) [for aggregate taxation] [譲渡所得の内訳書 (確定申告書付表) [譲渡所得]]", and submitted with the final return.

## ◆ Occasional income

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

## ◇ Calculation column to determine the amount of income

Amount of short-term capital gains (Post the amount from the statement of capital gains)	_____yen	A
Amount of long-term capital gains (Post the amount from the statement of capital gains)	_____yen	B
Amount of earnings from Occasional income (inclusive of tax)	(Total) _____yen	C
Amount spent to gain earnings	_____yen	D
Subtracted figure (C - D)	("0" when in deficit) _____yen	E
Special deduction amount ( E or 500,000 yen, whichever is less )	_____yen	F
Amount of occasional income (E - F)	_____yen	G
(B+G) x 0.5	_____yen	H
Amount in the block of "capital gains and occasional income" (A+H)	_____yen	I

\* If there is a fraction less than 1 yen, round down the number.

\* If you have incurred a deficit in business income, real estate income or capital gains subject to the aggregate taxation, do not use this column and use the "Calculation form for aggregate of profit and Loss [損益の通算の計算書]".

## ◇ How to complete the form

## ➤ Page 1

- Post the "amount of short-term capital gains" entered in the box **A** to the block ㉔, and the "amount of long-term capital gains" entered in the box **B** to the block ㉕, and the "amount of occasional income" entered in the box **G** to the block ㉖.

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

- Post the "amount in the block of "capital gains and occasional income"" entered in the box **I** to the block ㉘.

## ➤ Page 2

- Enter relevant item in each block of "Statement of income "Items concerning capital gains subject to the aggregate taxation, and occasional income [総合課税の譲渡所得、一時所得に関する事項(㉘)]".
- In the "Type of income [所得の種類]" column, enter "transfer (short-term) [譲渡(短期)]" for short-term transfer income, "transfer (long-term) [譲渡(長期)]" for long-term transfer income, and "occasional [一時]" for occasional income.

\* If you have occasional income, enter the relevant item in each of the blocks of "Breakdown of income (withholding tax for income tax and special income tax for reconstruction) [所得の内訳 (所得税及び復興特別所得税の源泉徴収税額)]" in addition to the blocks above.

## ◇ How to complete the form

## ➤ Page 1

- Post the total amount of the sums you have entered in the blocks ① to ⑥ + the amount in the block ⑩ + the block ⑪ to the block ⑫.
- \* If you have filled in the block ⑥③ “losses carried forward to deduct from the income of this year” (see page 49) on Page 1, post the total amount of the sums you have entered in the blocks from ① to ⑥ + the amount in the block ⑩ + the block ⑪ to the block ⑫ after deducting the amount entered in block ⑥③.

**Aggregation of profit and loss**

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

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

- If you do not have the capital gains subject to the aggregate taxation or the occasional income, but you do have a deficit in any of the boxes from ① to ③ on the Page 1, you must add up the figures for each type of income as they are.
- In the cases that differ from note (i) above use “Calculation form for aggregation of profit and loss [損益の通算の計算書]” to calculate.
- As a rule you can’t deduct the deficit of the transferring golf club memberships, etc. from other categories of income.

## 2-5 STEP 3 Deductions from income

You may deduct the items indicated below from your amount of income.

However, if you are a non-resident throughout the year 2024 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 page 41)	○	○	○	○
Tax credits	Credit for dividends (see page 43)	○	○	○	○
	Flat-amount cut (see page 47)	○	○	×	■
	Special credit for loans ,etc. related to a dwelling(specific additions or improvements, etc.) (see page 44)	○	○	○	○
	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)	○	○	○	○
	Special tax credit for specified housing improvements (see page 46)	○	○	○	○
	Special tax credit for new building, etc. of a certified house, etc. (see page 46)	○	○	○	○
	Credit for foreign taxes, etc. (see page 48)	○	○	×(*)	□(*)

○: 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.
- \* For periods of non-residents with permanent establishment, it is applicable on income attributable to permanent establishment.
- This applies to the person who is a resident as of December 31 of that year.

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 columns 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."

- \* Even you have received a spousal or dependent deduction for your spouse living in the same household (see page 34) or dependent (see page 36) through year-end tax adjustment, you cannot omit filling in the form if you are eligible for the flat-amount cut (see page 47) for that spouse living in the same household or dependent in your own tax return.

## 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 (iDeCo) and etc. or ③ Mentally Retarded Persons Mutual Aid Programs operated by local governments.

However, premiums for which your spouse or other relatives are the policyholders are not eligible for your deduction.

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

Total	$C + H$ (40,000 yen maximum) (if applying for <b>C</b> only, maximum 50,000 yen) _____ yen	K	$D + I$ (40,000 yen maximum) (if applying for <b>D</b> only, maximum 50,000 yen) _____ yen	L	$J$ (40,000 yen maximum) _____ yen	M
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Amount of deduction for life insurance premiums ( $K + L + M$ )	(120,000 yen maximum) _____ yen	N
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\* If there is a fraction less than 1 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, 50,000 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 1 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 ⑯.

#### ➤ 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 insurance premiums, etc. paid" in the "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"> <li>◆ A woman whose husband is dead but who has not remarried, or whose husband's life and death is unknown;</li> <li>◆ A woman who has divorced with husband but not remarried, and who has a dependent (*3);</li> </ul> <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 yen 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 in the relevant parts of the block "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 ~ ㉑".
- 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 ㉑)". 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 ⑰ to ⑳.
- 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 (㉓ to ㉔, ㉕, ㉖, ㉗)".

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, 1955 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 ㉘.

\* 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, 34, 39, 44).  
In case your spouse falls under any of the following, place "○" or relevant number 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.
House	特個 (Individuals eligible for special exceptions)	You are an individual eligible for special exceptions (see page 45) for the special tax deduction for housing loans, etc., or the special tax deduction for specified housing improvements for renovation work, etc., to accommodate child-rearing, as well as your spouse is not a spouse living in the same household, is not eligible for the special deduction for spouses, is not a full-time worker for your business, or is eligible for the dependent deduction of another taxpayer.
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	<input type="checkbox"/>	In case there is an amount in <input type="checkbox"/> 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), enter "1" in this block. If your spouse is the spouse living in the same household who is eligible for your flat-amount cut, enter "2".

\*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.

\*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 March 17(Mon.), 2025. (If these documents are in a foreign language, translations are also required.) However, if those documents have been attached to an inhabitant tax return or presented 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, 34, 39, 44), 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), if applicable.

## 9 Exemption for dependents

Page 1 ㉓ Page 2 ㉒～㉓, ㉔, ㉕, ㉖

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 certain dependents who were born before January 1, 2009 (i.e. the age of 16 years or older).

- \* Dependents for whom the number to be entered in the □ of overseas residence in the page 2 of the form below corresponds to “5” are not eligible for the exemption for dependents.
- \* “**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 2024 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 <sup>(a)</sup>		630,000 yen
Elderly qualified dependents <sup>(b)</sup>	Elderly parents etc. living together <sup>(c)</sup>	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, 2002 and January 1, 2006 (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, 1955 (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 blank box next to “**classification** [区分]” of the Exemption for Dependent column **unless** all of the documents required to be submitted or presented for application of the exemption of dependents (\*1) in “Documents concerning relatives”, “Documents concerning remittance” and “Documents including the students visa etc.” (see page 70) have been submitted or presented to the payer of wages. Enter “2” if all of these documents 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 blank box next to “**classification** [区分]” of the Dependent Deduction column only if all of these documents 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, ㉔, ㉕, ㉖, ㉗)”. In case the dependent falls under any of the following, place “○” or relevant number 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	<div><input type="checkbox"/></div>	In case the dependent is a relative residing overseas (*1, 2) Fill in the corresponding numbers for the following categories of overseas resident relatives.		
		Under 16 years old (*3)		5 (Note 1)
		16 to 30 years old or 70 years old or older		1
		30 to less than 70 years old	(1) Those who no longer have a home address or residence in Japan as a result of studying abroad (Note 2)	2
			(2) Disabilities (Note 2)	3
			(3) Those who have received payments of 380,000 yen or more from you to cover living expenses or educational expenses in 2024 (Note 2)	4
			Other than (1) to (3) above	5 (Note 1)
(Note 1) If the category of overseas resident relative is "5", the exemption for dependents is not applicable, so the amount is not entered in column ㉓ of the Page 1 (Exemption for dependents). (Note 2) Enter "3" if both (1) and (2), both (2) and (3), or all of (1) to (3) apply. If (2) does not apply and (1) and (2) apply, enter "3" if the "Documents including student visa" (see page 70) is used, or "4" if the "380,000 yen remittance document" (see page 70) is used, depending on the documents to be attached or presented.				
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.			

House	特個 (Individuals eligible for special exceptions)	You are an individual eligible for special exceptions (see page 45) for the special tax deduction for housing loans, etc., or the special tax deduction for specified housing improvements for renovation work, etc., to accommodate child-rearing, as well as your dependent is under 19 years of age and is eligible for the spouse or dependent deduction of another taxpayer (including your dependent whose "16" of the "Resident Tax" column is entered "○"). If you are eligible to the above and enter "○" in a block of "Individuals eligible for special exceptions" column as well as your dependent is living abroad, enter "5" in the "Living abroad" column.
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	<input type="checkbox"/>	In case there is an amount in <input type="checkbox"/> 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), enter "1" in this block. If such dependent is also the dependent eligible for your flat-amount cut, enter "2".

- \*1 "Documents concerning relatives", "Documents concerning remittance" ("380,000 yen remittance documents" for overseas resident relatives with "4" in ☐ and if "2" is entered in ☐, "Documents including student visa, etc." are required to be attached or presented (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.
- \*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 remittance" for such dependent under 16-years old to the municipal government in the location of your address by March 17 (Mon.), 2025. (If these documents are in a foreign language, translations are also required.) However, if these documents have been attached or presented at submitting an inhabitant tax return, an application for dependents of wage earners, or an application for dependents of public pension recipients, you are not required to submit them 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" (㉔ to ㉖, ㉘, ㉙, ㉚) 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), if applicable.

## 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\*<sup>1</sup>.

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 2024 or 2025.

Those whose total amount of income ([所得金額の合計額]) \*<sup>2</sup> 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) \*<sup>3</sup>

\*<sup>1</sup> Expenses related to disasters mean the expenses etc. incurred for the demolition or removal of property or household effects damaged in disasters. 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.).

\*<sup>2</sup> 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.

\*<sup>3</sup> 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 ③ 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 **I** 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 **A**), amount reimbursed by insurance [保険金などで補填される金額] (box **B**) and amount of expenses related to the disaster[差引損失額のうち災害関連支出の金額] (box **G**).

You are eligible for this deduction if the medical expenses paid in 2024 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 ㉔ 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

\*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]" (㉔ 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.

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, 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 (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 or individuals with a certificate of diaper-use issued by the mayor or village head (limited to those who meet certain requirements) 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 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 2024. 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 2024 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
$\text{A} - \text{B}$	("0" when it turned negative) _____yen	C
Amount of deduction for medical expenses ( $\text{C} - 12,000\text{yen}$ )	(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 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  $\text{D}$  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.

## 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 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 the 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.

## 2-6 STEP 4 Calculating your tax

### 1 Taxable income

Page 1 ③①

#### ◇ How to calculate your taxable income

Total amount of income (block ⑫ on page 1)	_____ yen	A
Total amount of deduction from income (block ⑳ on page 1)	_____ yen	B
Subtracted figure* (A-B)	(Round down the fraction less than 1,000 yen) _____,000 yen	C

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

#### ◇ How to complete the form

##### ➤ Page 1

- Post the amount entered in the box ☐ to the block ③①.
- Those who have the income subject to the separate self-assessment taxation need to fill out Page 3 (separate taxation form) and do not need to write anything in the block ③①.

### 2 Amount of tax imposed on taxable income

Page 1 ③①

#### ◇ How to calculate your tax imposed on the taxable income

Amount <input type="checkbox"/>	Amount of tax imposed on the taxable income	
0 yen	_____ 0 yen	
1,000 yen to 1,949,000 yen	<input type="checkbox"/> ×0.05 _____ yen	
1,950,000 yen to 3,299,000 yen	<input type="checkbox"/> ×0.1—97,500 yen _____ yen	
3,300,000 yen to 6,949,000 yen	<input type="checkbox"/> ×0.2—427,500 yen _____ yen	
6,950,000 yen to 8,999,000 yen	<input type="checkbox"/> ×0.23—636,000 yen _____ yen	
9,000,000 yen to 17,999,000 yen	<input type="checkbox"/> ×0.33—1,536,000 yen _____ yen	
18,000,000 yen to 39,999,000 yen	<input type="checkbox"/> ×0.4—2,796,000 yen _____ yen	
40,000,000 yen or more	<input type="checkbox"/> ×0.45—4,796,000 yen _____ yen	

D

#### ◇ How to complete the form

##### ➤ Page 1

- Post the amount entered in the box ☐ to the block ③①.
- If you have opted for averaging taxation on fluctuating or temporary income, post the amount calculated on the “calculation form averaging taxation on fluctuating income or temporary income [変動所得・臨時所得の平均課税の計算書]” to the block ③①.
- If you have the income subject to the separate self-assessment taxation, post the amount entered in the block ③③ on Page 3 (separate taxation form) to the block ③①.
- Those who intend to use the Page 4 (case of loss form), please see to “Income Tax Guide (case of loss form)” [確定申告の手引き(損失申告用)].

### 3 Credit for dividends

Page 1 ③②

If you receive dividends (excluding dividends for which the decision was made not to list on the final tax return, etc.) paid from a corporation that has its head office in Japan, distribution of profit from specific stocks investment trusts<sup>(\*)</sup> (excluding such income accrued from investment in foreign stock price indices) or specific securities investment trusts<sup>(\*\*)</sup>, the prescribed amounts may be exempted.

\*Please note that this credit is not applicable to dividends related to the income you choose to file by separate self-assessment taxation.(see page 58)

## ◇ Calculation column to determine the amount of deduction

Amount of the dividend income (block ⑤ page 1) <sup>(*)3</sup>	_____ yen	A
Amount of taxable income (block ⑩ page 1) <sup>(*)4</sup>	_____,000 yen	B
$\text{E} - 10,000,000 \text{ yen}$	(“0” when in deficit) _____ yen	C
$\text{A} - \text{C}$	(“0” when in deficit) _____ yen	D
$\text{D} \times 0.1$	_____ yen	E
$(\text{A} - \text{D}) \times 0.05$	_____ yen	F
Amount of credit for dividends $(\text{E} + \text{F})$	_____ yen	G

## ◇ How to complete the form

### ➤ Page 1

- Post the amount entered in block **G** to the block ⑩.

- \*1. Specific securities investment trusts are stocks investment trusts under which trusted assets are stocks only and listed on markets, such as certain exchanged traded funds (ETF), which track stock index.
- \*2. “Specific securities investment trusts” are defined as stocks investment trusts (excluding specific stock investment trusts) other than bond investment trusts, excluding specific foreign currency-denominated securities investment trusts. For more details, see “For those receiving credits for dividends relating to specific security investment trusts [特定証券投資信託に係る配当控除を受けられる方へ].”
- \*3. The income of dividends which are not eligible for credit for dividends should not be included in this calculation. Please note that the amount of dividend income is before totaling with deficits of other incomes. (see page 25)
- \*4. If there is income subject to separate taxation, the amount of such income (after the application of deductions carried forward, and after special deductions for long (short) term transfer income) shall also be added.

## 4 Block ⑩ (classification)

Page 1 ⑩

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

## ◇ How to complete the form

### ➤ Page 1

- Write the “tax amount from investment [投資税額等]” in the blank at left of block ⑩ and “1” in the box of “classification [区分].” and fill in the credit amount in the block ⑩.

### ➤ Page 2

- Write the applicable provision in the block “the provisions of application of special exceptions, etc. [特例適用条文等].”

## 5 Special credit for loans ,etc. related to a dwelling(specific additions or improvements etc.)

Page 1 ⑩

If you made use of housing loans, etc. to newly construct, purchase or make additions or improvements, etc. to a house, and were using it as a dwelling on or after January 1, 2014, the credit may be claimed when meeting certain requirements. For more details, please see “For those who apply for the special credit for housing loans (for new construction and purchase)” [住宅借入金等特別控除を受けられる方へ(新築・購入用)] or “For those who apply for the special credit for housing loans (for additions or improvements to a house)” [住宅借入金等特別控除を受けられる方へ(住宅の増改築用)]

## ◇ How to complete the form

### ➤ Page 1

- Post the amount indicated on the “detailed statement and calculation form for special credit for loans, etc. relating to a dwelling (specific additions or improvement, etc.)[(特定増改築等)住宅借入金等特別控除額の計算明細書]” to the block ⑩.
- \*The block shown in the “classification 1 [区分1]” should be entered “7” when those who suffered damages from the Great East Japan Earthquake are subject to the special credit for loans, etc. related to a dwelling for reacquisition of a house.
- \* If an employment income earner has been already applied this credit at the year-end adjustment, write the amount entered in the block of “Amount of the special credit for loans, etc. related to a dwelling” in the withholding tax statement (if any amount is entered in the block of “Amount deductible for loans, etc. related to a dwelling,” that amount) in the block ⑩ on Page 1, and write “1” in the block shown in the “classification 2 [区分2].”

➤ **Page 2**

- Write the date you started to live in the dwelling, etc. in the block “the provisions of application of special exceptions, etc. [特例適用条文等]”
  - Enter one of the following in front of the date when you started living in the dwelling, as appropriate:
    - ㊦ if claiming the special credit for loans etc. related to a dwelling (new building, etc. of a certified long-life quality house, etc.);
    - ㊧ if claiming the special credit for loans etc. related to a dwelling for specified additions of improvements to make barrier free;
    - ㊨ if claiming the special credit for loans etc. related to a dwelling for specified additions of improvements to save energy;
    - ㊩ if claiming the special credit for loans, etc. related to a dwelling for specified additions of improvements to accommodate multi-family cohabitation, etc.
- At the end of the date of commencement of residence, enter “special exception [特特]” if the acquisition of the residence or the extension or renovation of the residence falls under the category of special exception acquisition (\*1) and resided before the end of 2022, “exception special exception [特特特]” if it falls under the category of exception special exception acquisition (\*2) and resided before the end of 2022, “exception [特特]” if it falls under the category of exception acquisition (\*3) and occupancy of the residence has been delayed due to effect of the new coronavirus, “special specified [特特]” if it falls under the category of special specified acquisition (\*4) and the occupancy of the residence is completed by the end of 2020, or “specified [特]” if it falls under the category of specified acquisition (\*5), and the occupancy of the residence is completed by the end of 2021(excluding those cases which falls under \*1 to \*4).
- “Matters concerning spouse or relatives (20~23, 34, 39, 44)” column... You have acquired a newly built certified house, etc. or a certified house for resale after purchase, and the following applies, enter the name, My Number (individual number), relationship, and date of birth of the spouse or dependent in the top line or the second line onwards, and enter ○ in the “House” column.
    - ◎ You are an individual eligible for special exceptions (\*6) and your spouse is not a spouse living in the same household, is not eligible for the special spouse tax deduction, is not a full-time worker for your business, or is eligible for the dependent tax deduction of another taxpayer.
    - ◎ You are an individual eligible for special exceptions as well as your dependent is under 19 years of age and is eligible for the spouse or dependent deduction of another taxpayer (including the dependent for whom you have entered “○” in “16” of the “Resident Tax” column).
- \*1 Special exception acquisition refers to a special specified acquisition (\*4) for which the contract for the special specified acquisition is concluded within the period specified below for each of the following categories.
- Construction of a new housing for residential use - period between October 1, 2020 and September 30, 2021
  - Acquisition of housing for residential use that has never been occupied after construction (new housing) or an existing house, expansion or renovation of a house for residential use, - period between December 1, 2020 and November 30, 2021
- \*2 Exception special exception acquisition refers to cases that fall under the special exception acquisition category, such as the acquisition of housing with floor space of 40 square meters or more but less than 50 square meters.
- \*3 Exception acquisition refers to a special specified acquisition (\*4) for which the contract for the special specified acquisition is concluded within the period specified below for each of the following categories.
- Construction of a new housing for residential use - period until September 30, 2021
  - Acquisition of housing for residential use that has never been occupied after construction (new housing) or an existing house, expansion or renovation of a house for residential use - period until November 30, 2021
- \*4 Special specified acquisition refers to cases where the applicable consumption tax, etc. included in the consideration for new construction, acquisition, or expansion or renovation of the housing is to be imposed at a 10% tax rate (excluding the case to receive the special credit for loans, etc. relating to a dwelling for specified additions or improvement, etc.).
- \*5 Special acquisition refers to cases where the applicable consumption tax, etc. included in the consideration for new construction, acquisition, or expansion or renovation of the housing is to be imposed at a 10% or 8% tax rate.
- \*6 Individuals eligible for special exemptions means (1) those who are under 40 years of age and have a spouse, (2) those who are 40 years of age or older and have a spouse who is under 40 years of age, or (3) those who have a dependent who is under 19 years of age.
- (Note) The above “amount of the consumption tax, etc.” means the total of the consumption tax and the local consumption tax.

## 6 Special credit for contributions etc. to political parties etc.

Page 1 ㉓~㉗

### ◇Special credit for contributions etc. to political parties etc.

You may take a deduction for any political contribution you made to a political party or political fund organization.  
See our website: “For those who apply for the special credit for contributions etc. to political parties etc. [政党等寄附金特別控除を受けられる方へ]”

### ◇Special credit for donation to certified NPOs etc.

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

### ◇How to complete the form

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



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

If you have made a donation to a public interest incorporated association, public interest incorporated foundation, incorporated educational institution, etc., social welfare corporation, and judicial person for offenders rehabilitation or certain donation to national and municipal university corporations, you may apply this credit so long as certain requirements are met.

See our website: “For those who receive the special credit for donation to public interest incorporated association, etc. [公益社団法人等寄附金特別控除を受けられる方へ]”

If you claimed the deduction for donations (see page 41) for each donations, you are not allowed to claim each special credit at the same time.

Which deduction is profitable for you depends on the amount of your income and donations or contributions, etc.

## 7 Special credit for anti-earthquake improvement made to an existing house , etc.

Page 1 ㉔ to ㉞

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

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

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

### ◇Special tax credit for specified housing improvements

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

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

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

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

See our website: “For those who receive the special tax credit for new building, etc. of certified houses, etc. [認定住宅等新築等特別税額控除を受けられる方へ]”

### ◇How to complete the form

In blocks ㉔ to ㉞, write “1” in the box of “classification [区分]” and enter the amount calculated in the “Detailed statement and calculation form for special credit for anti-earthquake improvements made to an existing house and the special tax credit for specified housing improvements [住宅耐震改修特別控除額・住宅特定改修特別税額控除額の計算明細書]” in the case of special credit for anti-earthquake improvements made to an existing house, “2” and the amount calculated in the said form in the case of special tax credit for specified housing improvements, “3” and the amount calculated in the “Detailed statement and calculation form for special tax credit for new building, etc. of a certified house [認定住宅等新築等特別税額控除額の計算明細書]” in the case of special tax credit for new building, etc. of a certified house, and “4” and the total amount of tax credits if there are multiple tax credits.

Please see “Detailed statement and calculation form for the special credit for anti-earthquake improvement made to an existing house and the special tax credit for specified housing improvements [住宅耐震改修特別控除額・住宅特定改修特別税額控除額の計算明細書]” or “Detailed statement and calculation form for special tax credit for new building, etc. of a certified house [認定住宅等新築等特別税額控除額の計算明細書]” for further information.

## 8 Balance of the income tax amount

Page 1 ㉟

### ◇How to complete the form

#### ➤ Page 1

- Write the amount entered in ㉟ minus the amounts entered in boxes, ㉡, ㉢, ㉣, ㉤ — ㉧, ㉨ — ㉩ in the block ㉟ (enter “0” if deficit)

## 9 Reduction or exemption of income tax due to disasters

Page 1 ㊱

This reduction or exemption can be applied by those whose total amount of income [所得金額の合計額] (see page 38) is 10,000,000 yen or less and whose dwelling or household effects suffered damage due to disasters amounting to one half of their value. The deduction does not include amounts reimbursed by insurance policies, etc.

This credit is not applicable if you are claiming the deduction for casualty losses. (see page 38)

Whether it is more profitable for you to apply this reductions or exemptions or the deduction for casualty losses will depend on the amount of your income and loss.



### ◇ How to calculate the reduction etc.

The amount of the credit is calculated as follows:

Balance of tax amount (block ④① on page 1)	_____ yen	A
Total amount of income	The amount of reduction or exemption	B
Up to 5,000,000 yen	Amount in box A _____ yen	
5,000,001 yen to 7,500,000 yen	$A \times 0.5$ _____ yen	
7,500,001 yen up to 10,000,000 yen	$A \times 0.25$ _____ yen	

### ◇ How to complete the form

#### ➤ Page 1

- Post the amount of the “amount of reduction or exemption” entered in the block B to the block ④②.

## 10 Rebalance of the income tax amount

Page 1 ④③

### ◇ How to complete the form

#### ➤ Page 1

- Write the amount entered in ④① minus the amount entered in the box ④② in the block ④③.

## 11 Special income tax deduction for 2024

Page 1 ④④

The deduction (flat-amount cut) that can be applied for by residents with a total income of 18,050,000 yen or less (see page 27).

See the website: “2024 Income Tax: Q&A for Flat-Amount Cut (related to prepayment and final return)[令和6年分所得税の定額減税Q&A(予定納税・確定申告関係)]”

### ◇ How to complete the form

#### ➤ Page 1

Enter the total deduction amount in block ④④.

In the box of “Number of people[人数]” column, enter the number of people who are eligible for the deduction, including yourself.

#### ➤ Page 2

Enter the name, My Number (individual number), relationship, and date of birth of your spouse or dependents living in the same household in the “Matters related to spouse or relatives (②⑩~②⑬, ③④, ③⑨, ④④)” column, as well as enter “2” in the box of “Other[その他]” column.

### ◇ Amount to be deducted

Total column of the following amount

- You 30,000 yen
- Spouse living in the same household (see page 34) or dependent (see page 36) 30,000 yen per person

\* Limited to residents.

\* Excluding your relatives who are the full-time workers for your business.

**Note: Please be careful not to forget to fill in the “Special income Tax Deduction for 2024” column!**

## 12 Re-rebalance of the income tax amount (Base income tax amount)

Page 1 ④⑤

### ◇ How to complete the form

#### ➤ Page 1

- Write the amount entered in ④③ minus the amount in ④④ (enter “0” if the amount is a deficit)

## 13 Amount of the special income tax for reconstruction

Page 1 ④⑥

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

### ◇ How to complete the form

#### ➤ Page 1

- Write the amount calculated by multiplying the amount in the block ④⑤ by the tax rate of 2.1% in the block ④⑥
- \* If there is a fraction less than 1 yen, please round down the number.

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

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

### ◇How to complete the form

#### ➤ Page 1

- Write the sum of the amount entered in the block ④5 and the amount entered in the block ④6 in the block ④7.

#### ◆ Credit for foreign taxes

You may claim this credit if you have paid tax corresponding to income tax overseas in 2024.

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

#### ◆ Credit for the amount equivalent to foreign taxes adjusted upon distribution

If you receive a payment of distribution, etc. of profits from a group investment trust, you may claim this credit so long as certain requirements are met.

### ◇How to complete the form

#### ➤ Page 1

Write the amount calculated in the “Statement of foreign tax credit” or “Statement of credit for the amount equivalent to foreign taxes adjusted upon distribution” in the blocks from ④8 to ④9.

In the box shown in the “classification [区分],” if only the foreign tax credit is applied and the foreign tax credit is deducted from the special income tax for recovery, enter “1”; if only the credit for the amount equivalent to foreign taxes adjusted upon distribution is applied and the credit for the amount equivalent to foreign taxes adjusted upon distribution is deducted from the special income tax for recovery, enter “2”; if both the foreign tax credit and credit for the amount equivalent to foreign taxes adjusted upon distribution are both applied and either (or both) are deducted from the special income tax for recovery, enter “3.”

In cases when payers of salaries, pensions, etc. withhold amounts of the Japanese income tax etc. in advance, those tax amounts are deductible. But as for income subject to the separate taxation at source (see page 10), or as for dividends etc. (see “interest and dividend income taxation methods” on page 58), which you have opted not to report in your final return, you cannot deduct the withholding income tax etc. related to such income.

### ◇How to complete the form

#### ➤ Page 1

- Write the total amount of withholding income tax etc. in the block ⑤0.

#### ➤ Page 2

- Write the applicable items on the “statement of income (withholding income tax and special income tax for reconstruction) [所得の内訳(所得税及び復興特別所得税の源泉徴収税額)].”
- If you have the same type of income from diverse sources and are attaching the “Statement of income[所得の内訳書]”, you must write the total amount of the withholding income tax etc. for each type of income.
- \* If you file a return using the Page 3 (separate taxation form) for income such as the dividend income from listed stocks etc. you choose to apply the separate self-assessment taxation, or capital gains related to stocks and shares, include the withholding income tax etc. related to such income in the total amount of withholding income tax etc.

### ◇How to complete the form

#### ➤ Page 1

- Write the amount in the block ④7 minus the amount in the block ④8 to ④9 and in the block ⑤0.
  - \* If the amount of your balance is in surplus, enter the amount (rounding down the fractions less than 100 yen) in the block ⑤1. (if the amount of surplus is less than 100 yen, enter “0”)
  - \* If the amount is in deficit, write the amount (not rounding down) with a triangle (△) or a minus (－) in the block ⑤1

Please note that if you are eligible for the flat-amount cut and are also eligible for foreign tax deduction or deduction for foreign tax equivalent to tax adjustment at distribution, the calculation method differs. In this case, the amount calculated in the “Statement of Foreign Tax Deduction” or “Statement of Deduction for Foreign Tax Equivalent to Tax Adjustment at Distribution” should be transferred to the column ⑤1.

## ◇ How to complete the form

## ➤ Page 1

- Enter the amount shown in the total column of the estimated tax payment (see page 61) in the notice if you have a estimated tax payment in the block ⑤②.
- \*Regardless of whether they have actually paid or not, for the estimated tax payment that is notified by Tax Office, please enter the amount shown in the total column of the notice. Please note that this is not the "scheduled base amount for tax payments."
- If you applied for an approval of reduction of estimated tax payment (see page 61) and received a "Notice of Scheduled Payment of Income Tax and Special Income Tax for Reconstruction for 2024 [令和6年分所得税及び復興特別所得税の予定納税額の通知書]" from the Tax Office, please enter the amount of estimated tax payment after the approved reduction.
- \*If the tax office has sent you a "Notice of Final Return[確定申告のお知らせ]" or a tax return form with your name and the location of your tax payment address printed on it, the amount of income tax due is indicated in them.
- \*Those who use e-Tax may also confirm it in the notification concerning tax returns stored in the message box.

**Note: Please make sure that the column, "Amount of the estimated taxes to pay," is filled in.**

## ◇ How to complete the form

## ➤ Page 1

- Subtract the amount in the block ⑤① from the amount in the block ⑤② and write as follows.
- \* When the amount of your third installment is in surplus, write the amount rounding down the fractions less than 100 yen (if the amount in surplus is less than 100 yen, "0") in the block ⑤③.  
(For tax payment methods, please see page 3.)  
The due date of income tax for 2024 determined through the final return (third installment) is **March 17 (Mon.), 2025.**
- \* When the amount is in deficit, write the amount in the block ⑤④.  
(For the place to receive the tax refund, please see page 50)

The "Amount of tax for the third installment before correction ⑤⑤" and "Amount of increase in tax for the third installment ⑤⑥" columns are to be entered when filing an amended return (a procedure for correcting the tax due after the statutory due date when the amount of tax reported is less than the actual tax due).

For details on the method of entry, etc., please see page 61 "3-5. In Case of Mistakes on a Tax Return "

- \* If the correction is made before the statutory due date, do not enter this column, prepare the tax return correctly again, and submit it by the due date.

## 2-7 STEP 5 Other items regarding the Page 1

## ◇ How to complete the form

## (1) Total amount of income other than public pensions ⑤⑦

Write "the total amount of income other than miscellaneous income pertaining to public pensions, etc." calculated on page 22.

- \* Those who have not received any income from public pensions, etc. are not required to fill in.

## (2) Total amount of spouse's income ⑤⑧

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

## (3) Total amount of wages (deductions) for family employees ⑤⑨

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

#### (4) Special exemption for blue returns ⑥0

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

#### (5) Total amount of taxes withheld from miscellaneous and occasional income etc. ⑥1

Write the total amount of the withholding income tax etc. related to the miscellaneous income or the occasional income etc. among the amount you entered in the "amount of taxes withheld ⑤0".

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

#### (6) Amount of unpaid withholding income tax and special income tax for reconstruction ⑥2

When the block ⑤1 of the tax return shows a deficit, in cases when amounts of income remain unpaid by the payers of salaries, etc., persons for whom withholding income tax etc. due on said unpaid income have not been paid by the payers are required to indicate the amounts of the unpaid withholding income tax etc. in question.

\* If there is any unpaid income tax withheld, it will be noted in the "amount of withholding tax" column of the Certificate of Withholding Tax, etc., as an inscription.

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

#### (7) Losses carried forward to deduct from the income of this year ⑥3

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

Please note that, if you file the fourth page of the return (for loss declaration), you do not have to fill out this section.

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

#### (8) Amount eligible for average taxation ⑥4 /fluctuating income and extraordinary income ⑥5

This section is for those who choose to use average taxation on fluctuating or temporary income and transfer the amount calculated in the "calculation form for averaging taxation of fluctuating income and temporary income[変動所得・臨時所得の平均課税の計算書]" .

See our website: "Explanation on fluctuating income or temporary income [変動所得・臨時所得の説明書]"

## 2-8 STEP 5 Notification of postponement of tax payment

Write if you wish to postpone the payment of third installment income tax and special income tax for reconstruction.

\* If you pay the amount of one half or more of the tax amount determined by the final return by March 17(Mon.), 2025 (in the case of the tax payment by transfer account, by transferring the tax payment automatically on the certain date), you can postpone the payment of the rest of the amount until June 2 (Mon.) of the same year. During the postponement period, the interest tax is imposed at the lower rate of "7.3%" per year or the "Special Standard Rate for Interest Tax,"

### ◇ How to calculate postponed tax

Amount of third installment tax to be paid (block ⑤3 on page 1)	_____00 yen	A
The amount notified (not more than $(A \times 0.5)$ )	(Round down the fractions less than 1,000 yen) _____,000 yen	B
Amount of tax to be paid by due date of filing return $(A - B)$	_____00 yen	C

### ◇ How to complete the form

#### ➤ Page 1

- Post the amount entered in the box  to the block ⑥6 ("amount of tax to be paid by due date of filing return").
- Post the amount in the box  to the block ⑥7.

## 2-9 STEP 5 Where to receive your refund

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

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

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

2. If you wish to receive the tax refund by transfer to a public money receiving account (only for those having previously registered for a public money receiving account) and enter “○” in “Use of public money receiving account [公金受取口座の利用]” block (see “Registration and use of public money receiving account” below), you need not enter in “Place to receive tax refunds” block.
3. If a tax agent is designated, it will be the savings account in the name of that tax agent.
4. Refunds may not be transferred to some banks only for the Internet. Please inquire your banks in advance about whether or not refunds may be transferred.
5. With regard to persons who wish to receive their refund from a Japan Post Bank branch or over-the-counter at a post office, please write the name of post office, etc. in question.

### Examples

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

還付される税金の受取場所	郵便局名等	口座番号	記号番号
○ ○	*Unnecessary to fill in	× × × × × × × ×	

Account number (within 7 digits)

Enter “○” in the relevant type of account  
If it is a comprehensive account, choose “ordinary [普通].”  
In the section of “account number [口座番号],” enter the **account number only** from the left space.

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

還付される税金の受取場所	郵便局名等	口座番号	記号番号
*Unnecessary to fill in	*Unnecessary to fill in	× × × × × × × ×	

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

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

## 2-10 STEP 5 Registration and use of public money receiving account

If you wish to newly register the savings account entered in the “where to receive your refund [還付される税金の受取場所]” column as the public money receiving account or change such account already registered, enter “○” in the “Consent to Registration of Public Money Receiving Account [公金受取口座登録の同意]” box on Page 1 of the tax return. If you have already registered, you do not need to enter “○” in the “Consent to Registration of Public Money Receiving Account” box again.

\* In addition to the above, the public money receiving account can also be registered through Mynaportal (<https://myna.go.jp>).

\* It may take some time to register your public money receiving account. To speed up the process, please register through Mynaportal.

\* If you wish only to change your public money receiving account or cancel its registration, please go to Mynaportal and follow the procedures.

If you wish to receive a tax refund by transfer to your public money receiving account (only for those having already registered for a public money receiving account), enter “○” in the “Use of Public Money Receiving Account [公金受取口座の利用]” column on Page 1 of the tax return (in this case, you need not enter the name of the bank, etc. in the “where to receive your refund [還付される税金の受取場所]” column.)

\* If you do not use your public money receiving account, enter the receiving account, etc. in the “where to receive your refund [還付される税金の受取場所]” column.



\* If you have designated a tax payment manager, the savings account in the name of the tax payment manager will be the account to which the refund is transferred (the account in the name of the tax payment manager cannot be registered or used as the public money receiving account).

\* If "○" is entered in the "Use of Public Money Receiving Account [公金受取口座の利用]" box and a description is found in the "where to receive your refund [還付される税金の受取場所]" column, the refund will be transferred to the specified bank account.

**●Registration and use of the public money receiving account requires the entry of My Number (individual number).**

If the taxpayer's My Number (personal number) is not correctly entered in the tax return, or if the identity of the taxpayer cannot be verified due to incomplete identification documents, etc., the public money transfer account cannot be registered or used. In addition, if your savings account information is not correct, you will not be able to register a public money receiving account. Please be sure to confirm the result of the registration of your public money receiving account through Mynaportal (\*). For more information, please see Digital Agency's website "Registration for Income Tax Return Procedures"

([https://www.digital.go.jp/policies/posts/account\\_registration\\_faq\\_03](https://www.digital.go.jp/policies/posts/account_registration_faq_03)).

\* Even financial institutions that are eligible to receive refunds on tax returns may not be able to register as public money receiving accounts. Please refer to the website of the Digital Agency for the financial institutions that can be registered as an account to receive public money.

**●Please confirm the following before applying for the "Use of Public money receiving account".**

The public money receiving account is a savings account registered with the Digital Agency as an account for receiving benefits and other payments. A savings account registered with the Tax Office for the use of tax transfer or direct payment is not the public money receiving account, so please make sure that you have already registered for the public money receiving account before entering a "○" in the "Use of public money receiving account" box.

**●You cannot complete the procedures to register for a public money receiving account and use the account at the same time.**

You cannot complete the procedures to register for a public money receiving account and use the account at the same time. Please be careful not to enter "○" in both "Consent to registration of public money receiving account" and "Use of public money receiving account" at the same time.

**●Public Money Receiving Account Registration System**

This is a system whereby citizens voluntarily register their savings accounts held at financial institutions with the government (Digital Agency) as an account for receiving benefits, etc., based on one account per person. For details, please refer to the Digital Agency's website "Public Money Receiving Account Registration System"

([https://www.digital.go.jp/policies/account\\_registration/](https://www.digital.go.jp/policies/account_registration/)).

Inquiries regarding the system should be directed to the following contacts.

○ 0120-95-0178 (general toll-free number for My Number)

Service Hours: Weekdays: 9:30 a.m. to 8:00 p.m.

Weekends and holidays: 9:30 a.m. to 5:30 p.m. (excluding year-end, New Year holidays)

Also, please refer to the Terms and Conditions for the use of the Account Information Registration and Linkage System

([https://img.myna.go.jp/htmlaccount\\_registration\\_riyoukiyaku.html](https://img.myna.go.jp/htmlaccount_registration_riyoukiyaku.html)).

**●Checking your registration status, changing your registered account, and canceling your registration**

If you wish to check the registration status of your public money receiving account, change your registered account, or cancel your registration, please visit Mynaportal to follow the procedures (<https://myna.go.jp>).



## 2-11 STEP 6 Items about inhabitant taxes and enterprise taxes regarding the Page 2

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

Please contact your local municipal government office for further details.

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

Persons with no obligation to file final returns for income tax etc., are generally required to file returns for the inhabitant tax with the local municipality and to file returns for the enterprise tax with the prefectural government.

### 1 Names and addresses of a spouse, dependents and family employees not residing with the taxpayer

[別居の配偶者・親族・事業専従者の氏名・住所]

Write the names and addresses of any spouse, dependents and family employees not residing with the taxpayer among those who are listed on Page 2.

If the relative is a foreign resident, enter “○” in the “outside Japan[国外]” column.

\* If a person with salary who received year-end adjustment omits filling in the blocks of “Matters concerning a spouse and relatives (20 to 23, 34, 39, 44) on Page 2, write the Individual Number (My-Number) of the person not residing with the taxpayer as well (entry of Individual Number [My-Number] is not required if you have entered “1” in the box of “Others [その他]” column for your spouse on page 35 and other relatives on page 37.)

### 2 Family employees treated as qualified spouses, etc. for income tax

[所得税で控除対象配偶者などとした専従者]

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

### 3 Inhabitant taxes

#### a) Small dividends, etc. from unlisted stocks[非上場株式の少額配当等]

“Small dividends” etc., from unlisted stocks which you have chosen not to report in your tax return of income tax etc. (see page 58) are aggregated with other income and inhabitant tax is imposed on the aggregated income. Therefore, it is necessary to write them.

##### ◇ How to complete the form

If there is any amount corresponding to the box ☐ on the right, post the amount entered in the box ☐ in the calculation column to the field of “Small dividends, etc. from unlisted stocks.”

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

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

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

As for those who have non-residents period during 2024, inhabitant tax is not charged on domestic-source income which accrued during the period. Write the amount of such domestic-source income subject to the separate taxation at source in the appropriate section on the Page 2.

**c) Deduction of allocated dividend amount [配当割額控除額]**

**Amount of deduction for income received from transfer of stocks, etc. [株式等譲渡所得割額控除額]**

Regarding the amount of the so-called “specific dividend etc.” from which the prefectural inhabitant tax dividend rate is specially withheld during 2024 (5% of the tax rate) and the amount of the so-called “specific income received from transfer of stocks etc.” from which the prefectural inhabitant tax for income received from transfer of stocks, etc. is specially withheld (5% of the tax rate), ① in the event that this amount was included in withholding at source without being reported as income tax etc., the amount for inhabitant tax will also be considered as being part of special withholding, and ② in the event that this amount was reported as income tax etc. and a deduction or refund of the amount withheld at source of income tax etc. is received, a deduction or refund for the amount specially withheld for inhabitants tax will also be receivable.

Thus, if you reported this amount as income tax etc., please write the amount of the dividend rate and amount of deduction for income received from transfer of stocks, etc. in the respective column of “deduction of allocated dividend amount” and “amount of deduction for income received from transfer of stocks, etc.” on the Page 2. Please note that if you omit the writing, you are not eligible to this deduction.

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

**d) Methods of collecting inhabitant tax on income other than employment income and income from public pensions, etc.**

**[給与、公的年金等以外の所得に係る住民税の徴収方法]**

You may choose a method of collecting inhabitant tax on income other than employment income and income from public pension, etc. (if you are under 65 years of age as of April 1, 2025, other than employment income). If you would like to choose deduction from your salary, mark “Special collection” with a circle on Page 2, and if you prefer to make a payment separately at a counter, etc. rather than deduction from your salary, mark “Self-payment” with a circle.

The inhabitant tax on employment income and income pertaining to public pensions, etc. for persons aged 65 years or older as of April 1, 2025 will be deducted from their salaries or public pensions, etc., respectively.

Please see “Notification from Local Governments” (see page 67) about inhabitant tax on income pertaining to public pensions, etc.

# e) Deduction for donations [寄附金税額控除]

Write the total amount of the following donations respectively.

- Ⓐ Donations to prefectures or municipalities (hometown tax)
- Ⓑ Donations to the Japan Red Cross Society or local chapters of the community chest where you were a resident as of January 1, 2025.
- Ⓒ Donations specified in ordinance of the prefecture where you were a resident as of January 1, 2025.
- Ⓓ Donations specified in ordinance of the municipality where you were a resident as of January 1, 2025.

\* Even if you have applied for a special exception (one-stop special exception) for hometown tax filing, the application will be invalidated if you file a final tax return. If you file a final tax return, please enter the amount of donation including the amount for which you applied for the special exception. Donations to local governments that have not been designated by the Minister of Internal Affairs and Communications as hometown tax as of the date of donation are ineligible for the special exemption, and should be entered in the "Community chest, Japan Red Cross and other donations" column.

\* For a donation made as charity fund to a fundraising organization such as the Japanese Red Cross Society or Central Community Chest of Japan, which is finally distributed to the local governments which suffered disasters or charity fund distribution committee, please specify it in the field of "Donations to prefectures and municipalities (eligible to special deduction)."

For example, if you misplaced the amount of your donation made to the Japanese Red Cross Society as the support money in the field of "Donations to community chest, the Japanese Red Cross Society and others," instead of "Donations to prefectures and municipalities (eligible to special deduction)", please note that the amount of tax credit for donation cannot be correctly calculated.

\* Regarding Ⓒ and Ⓓ, if there is a donation specified by both prefecture and municipality, please write the amount in both fields. Please contact the prefecture or municipal government of the location of your domicile to find out which organization and event are specified under the ordinance.

\* Among donations made to NPO, etc., other than certified NPOs, etc., a certain donations specified by the ordinance of prefectural/city governments or local governments of the location of your address can be eligible for tax credit for individual inhabitants tax purposes, while not eligible for income tax deduction. In order to take such tax credit, separate filing should be made to local governments.

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

- |  |            |
|--|------------|
| 1) ●● Prefecture (hometown tax)  | 80,000 yen |
| 2) ▲▲ City (hometown tax)  | 40,000 yen |
| 3) Local chapter of Japan Red Cross Society in area of domicile                                      | 90,000 yen |
| 4) Community chest in prefecture of domicile(social welfare corporation)                             | 20,000 yen |
| 5) Social welfare service corporation(specified by ordinance of the prefecture of domicile)          | 55,000 yen |
| 6) Certified NPOs ▲▲<br>(specified by ordinance by both the prefecture and municipality of domicile) | 15,000 yen |

Ⓐ In the field of "Donations to prefectures and municipalities (eligible to special deduction), enter (1) and (2). (1)+(2)= 120,000 yen

Ⓑ In the field of "Donations to community chest, the Japanese Red Cross Society and others," enter (3) and (4). (3)+(4)= 110,000 yen

Ⓒ In the field of "Donations specified by the prefectural ordinance," enter (5) and (6). (5)+(6)= 70,000 yen

Ⓓ In the field of "Donations specified by the municipal ordinance," enter (6). (6) = 15,000 yen

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

Ⓐ	Ⓑ	Ⓒ	Ⓓ
Donations to prefectures and municipalities (eligible to special deduction)	Donations to the community chest, the Japan Red Cross Society, and others	Donations specified by the prefectural ordinance	Donations specified by the municipal ordinance
120,000	110,000	70,000	15,000

\* Because the amount of donations in (6) is included in the fields for both Prefecture and Municipality, the aggregate amount of (1) through (6) will not be the same as the aggregate amount of Ⓐ through Ⓓ.

**f) Names, etc. of the spouse or dependent with retirement income**[退職所得のある配偶者・親族の氏名]

For individual inhabitant tax purposes, the total amount of income, etc., which is considered a requirement for dependents, etc., doesn't include the amount of retirement income (limited to the income of which such taxes are withheld, hereafter the same shall apply).

If you are entitled to a spousal (special) exemption or an exemption for dependents for individual inhabitant tax purposes as a result of excluding the amount of retirement income from the total income of your spouse or relative who had retirement income during the year 2024, enter the name, My Number (individual number), relationship, date of birth, and total income excluding retirement income for the year 2024 of such spouse or dependents.

\* If you have any questions regarding the content to be entered in this column, please contact the municipality in which you reside.

● **Matters related to "person with a disability"**

Enter with reference to Page 2 of the application form, "how to enter in the Matters related to a spouse and relatives ②①～②③, ③④, ③⑨, ④④ columns"(page 35 or page 36).

● **Matters related to "others"**

If your spouse (limited to a special disabled and spouse of the same household for individual inhabitant tax purposes) or a dependent (limited to a special disabled and dependent for individual inhabitant tax purposes or a person under 23 years of age) who had retirement income during the year 2024 is ineligible to be your "spousal exemption," "dependent exemption," or "disability exemption", but eligible to be applied the income adjustment exception for your individual inhabitant tax applied (\*), enter "○" (For example, if your employment income, etc., exceeds 8.5 million yen and you have a special disabled spouse, and such spouse is a dependent with dependent exception of one of his/her parents living with you, this would be a relevant case.)

If this applies to you, you need not enter your My Number (individual number).

\* The individual inhabitant tax income adjustment deduction is a deduction of a certain amount from the employment income when calculating the total income of certain employment income recipients.

● **Matters related to "widows or single parents"**

Enter "○" in the appropriate box if one of the following conditions applies.

寡婦(Widows)	If you are a widow or widower due to having a dependent with retirement income during 2024
ひとり親(Single parents)	If you are a single parent due to you having a dependent with retirement income during 2024

## 4 Enterprise tax

**a) "Tax-exempt income, etc."**

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

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

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

- 1) Income from livestock rearing (except when practiced in conjunction with agriculture)
- 2) Income from fisheries (excluding the small-scale picking or catching of marine flora and fauna)
- 3) Income from manufacturing of charcoal
- 4) Income from massage, acupuncture, acupressure therapy, moxocautery, judo-physiotherapy or any other variety of medical enterprise (However, enterprise taxes will not be imposed when business is conducted by persons whose combined vision has failed or whose combined vision(corrected eyesight) is 0.06 or less. In the case, please fill out "10.")
- 5) Income from blacksmithing.

(ii) Those with the following tax-exempt income

- 6) Income from forestry
- 7) Income from mining or mineral ores
- 8) Income from social insurance payments or reimbursements for medical expenses
- 9) Income from overseas enterprises (income derived from offices, etc. outside Japan)
- 10) Income derived from individual enterprises laid down in article 72-2 of the Local Tax Law (see page 57)

**b) Income from real property prior to aggregating profit and loss**

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

**c) Establishment or closure of a business in the previous year**

If you established or closed-down a business during 2024, circle the section on the Page 2 titled: "establishment or closure of business in the previous year [前年中の開(廃)業]," and write the day and month of establishment or closure.

#### d) Special exemption for blue returns subtracted from real estate income

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

#### e) Losses from the sale of business assets etc.

Losses from the sale of business assets, such as machinery, vehicles (but not land, structures, buildings or intangible fixed assets) within one year of cessation of use for business upon which enterprise tax has been imposed, may be deducted when calculating your enterprise tax. The deduction applies only to those filing a blue return. On condition that a return is consecutively filed for the subsequent years, the amount of the losses may be carried over to the following three years for enterprise tax purposes. In the event of a loss caused by a specified emergency disaster (limited to disasters occurring on or after April 1, 2023), the carry forward period for a certain amount of loss will be 5 years.

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

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

#### f) Those with offices, etc. in other prefectures

Enterprise tax will be imposed by the office or business locates. If there are offices or businesses in several different prefectures prefecture where, the amount of income will be taxed proportionally according to the number of staffs in each office or business, etc. If you have an office or business in more than one prefecture, please enter "○" in the box "Offices, etc. in other prefectures [他都道府県の事務所等]" on the Page 2, here.

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

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

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



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

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

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

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

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

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

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

\*1: Dividends, etc. of unlisted stocks, etc. and of listed stocks, etc. received by large shareholders, etc. are subject to general taxation and there is no scope to choose to be subject to the separate taxation on declaration.

\*2: In case of the separate self-assessment taxation, the applicable income tax rate is at 15% (inhabitant tax 5%). In addition, the special income tax for reconstruction (see page 47) is imposed in addition to income tax.

\*3: When filing the dividend income related to dividends on listed stocks, etc., either the aggregate taxation or the separate self-assessment taxation must be selected for the entire dividend income being filed.

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

\*4: Even if you choose the separate self-assessment taxation, you need to write the relevant items in the block of "Statement of income (withholding income tax and special income tax for reconstruction) on Page 2."

\*5: If you select the System that Eliminates the Need to Declare Dividend and Interest Income for (1) interest income and (2) dividend income, or select aggregate taxation for (2) dividend income, and do not select Separate Self-assessment Taxation on the tax return, you may not change the selection to separate self-assessment taxation on interest income and dividend income in the subsequent amended return or request for correction. The same applies if you select to be subject to separate self-assessment taxation.

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

For the following interest and dividend incomes (1) through (7), a system is in force that eliminates the need to declare said income because the withholding tax may complete taxation for said income. The amount of interest, dividends, etc. for which the system was selected is not included in the "Total income" shown in page 27. When choosing to use the system, credit for dividends or the withholding income tax etc. may not be claimed.

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

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

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

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

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

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

(7) **Interest on specified bonds**

\*1: Dividends, etc. of listed shares, etc. received by large shareholders, etc. are subject to general taxation, and this system cannot be chosen except where small amounts of dividends, etc. are involved.

\*2: It is possible to choose the value of each dividend or interest, etc. to be received in single payments (excluding payments from withholding accounts.).

\*3: Dividends etc. from specified investment corporation investment units are not eligible for the credit for dividends, even if they are declared.

\*4: If a person did not select this system, and instead, filed a final return for these dividend and interest incomes, the person cannot switch to not reporting these dividend and interest incomes in the case of filing amended return or request a correction to the tax return. The same applies in a case which a person did select the system.

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

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

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

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

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

(3) Interest from foundations

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

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

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

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

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

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

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

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



● **Explanation of Terms**

◆ **Dividends on listed stocks etc.**

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

◆ **Specified Bonds**

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

◆ **Major Shareholders etc.**

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

In addition, the dividends include the case where, as of the reference date for the payment of dividends, etc., the person receiving the payment holds 3% or more of the total shares of the corporation that would fall under the category of family corporation if the person receiving the payment were selected as a shareholder as the basis for the determination of the dividend.

◆ **Small-lot Dividends etc.**

Small-lot dividends, etc. refer to dividends, etc. for which the total value of the payment of a one-time dividend, etc. per stock issue does not exceed the amount computed in accordance with the following formula.

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

\* The "dividend computation period" refers to the period from the day following the base date of payment for the most recent dividend, etc. through the base date of payment for the dividend, etc. in question.

(Note)

● **Withholding Tax System**

(1) Interest income and dividend income related to dividends etc. on listed stocks, etc.

Income tax etc.(15.315%) and inhabitant tax (5%) of the amounts paid are withheld at the source.

(2) Dividend income from dividends for unlisted stocks and listed stocks (paid out to major shareholders<sup>(\*)</sup>)

Only income tax etc.(20.42%) of the amount paid is withheld at the source.

\* Only those who own at least 3% of the issued shares, etc. of a listed company, etc. are eligible.

● **Specified Account for Withholding Tax**

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

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

See our website: "The method (example) for reporting income from sale of stocks, etc.[株式等の譲渡所得等の申告のしかた]"

## 3-2 How to enter the retirement income etc.

If you are reporting retirement income, fill in column ㊦ (Amount of revenue), ㊧ (Amount of income (\*1)), ㊨ (Amount of taxable income (\*2)), ㊩ (Amount of tax (\*3)), ㊪ (Total from ㊧ to ㊩) and column "Matters related to retirement income" on Page 3 of the return form (if you have income other than retirement income, complete the other applicable columns as well). Also, enter the relevant information in the "Breakdown of Income (Amount of Withholding Tax for Income Tax and Special Income Tax for Reconstruction)" column on Page 2 of the tax return.

\* In the "Matters Related to Retirement Income" column of Page 3 of the tax return, enter "General Retirement Allowance, etc." in "General", "Short-term Retirement Allowance, etc." for "Short-term" and "Specific Officer Retirement Allowance, etc." for "Specific Officer" (If the retirement income meets the short-term retirement allowance, etc. or a specific officer retirement allowance, etc., the amount of the allowance, etc., such amount is indicated in the abstract column of the withholding tax statement for retirement income).

- General retirement allowances, etc.: Retirement allowances, etc. that do not meet either short-term retirement allowances, etc. or specified officers' retirement allowances, etc.
- Short-term retirement allowance, etc.: Retirement allowance paid as a retirement allowance corresponding to the number of years of short-term service (meaning the number of years of service calculated based on the period of service as a person other than an officer, etc., which is 5 years or less), which does not meet the specific officer retirement allowance, etc.
- Specified officer retirement allowance, etc.: A retirement allowance paid as the retirement allowance corresponding to the number of years of service as an officer within the retirement allowance paid to a person who has served as an officer, etc. for 5 years or less (the number of years calculated based on the period of service as an officer, etc.)

\*1 Please see National Tax Agency website ("Q&A on Short-Term Retirement Allowance, etc." [Q6]) for the calculation method of the amount of income. ([https://www.nta.go.jp/publication/pamph/-gensen/0021009-037\\_01.pdf](https://www.nta.go.jp/publication/pamph/-gensen/0021009-037_01.pdf))

\*2 Deduct the "amount deducted from income (column ㊦)" from each income amount (columns ㊧ and ㊨ to ㊩), and if there are any deductions that have not been fully deducted, the amount in column ㊨ is the amount of retirement income (column ㊧) minus the amount of such deductions (rounded down the number less than 1,000 yen). The calculation method differs if there are any entries in columns ㊪, ㊫, or ㊬). If there is no deduction to be deducted, the amount will be the amount in the column ㊧ with rounded down the number less than 1,000 yen.

\*3 Calculate by applying the amount in column ㊨ to C in the "Calculation column for the amount of tax on taxable income" on page 43.

## 3-3 In Case of Suffering from Disaster

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

For details, access our website or consult the nearest Tax Office.

- If you are unable file a return or pay tax by the due date due to such reason as a disaster, you can extend the due date within 2 months from the day on which the said reasons ceased to exist by applying for and receiving an approval from the supervising Tax Office.
- In case of damage to houses or household goods etc. due to a disaster, you can claim the deduction for casualty loss under the provision of the Income Tax Law (see page 38) or the reduction or exemption under the provisions of the Law Relating to Exemptions, Deductions and Deferment of Tax Collection for Disaster Victims. (see page 46)

## 3-4 In Case Tax Payment is Delayed

If a taxpayer fails to pay tax by the due date of tax payment (March 17 (Mon.), 2025), or if the tax payment by transfer account cannot be made due to insufficient balance of the account, the delinquent tax will be imposed.

In such a case, pay the delinquent tax with the principal tax together at financial institutions or the competent Tax Office.

March 18 to May 17, 2025	"7.3 % per annum" or "Special Standard Rate for Delinquent Tax + 1%," whichever is lower.
May 18, 2025~	"14.6 % per annum" or "Special Standard Rate for Delinquent Tax + 7.3%," whichever is lower.

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

"Special Standard Rate for Delinquent Tax" is the rate announced by the Minister of Finance by November 30 of the previous year as the annual average contractual interest rate on bank short-term loan of each month from September of the second preceding year to August of the previous year, plus 1% p.a.

### 3-5 In Case of Mistakes on a Tax Return

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

	Method of Correction
When tax amount, etc. declared in return is less than what it should be	File "amended return" to correct amount. (*1)
When tax amount declared in return is greater than what it should be	Request a correction to the tax return in order to correct amounts. (*2)

\*1 If an incorrect return amount is not voluntarily corrected, a District Director of Tax Office will correct it.

\*2 In principle, a request for correction is allowed within 5 years from the statutory tax return due date.

- How to fill out an amended return

When filing an amended return, use Pages 1 and 2 of the tax return.

If there is income subject to separate taxation, Page 3 of the tax return (for separate taxation) is also to be used.

\* Page 5 of the return is not used for amended returns for 2022 and thereafter.

- Page 1 of the tax returns

Enter the revised amount, etc. in Page 1 of the tax return in the same manner as for the final return.

The differences from the final return are as follows.

- (1) "Income Tax and Special Reconstruction Income Tax Return for the Year 2024[令和06]年分の所得税及び復興特別所得税の\_\_申告書"

Enter "Correction" in the space provided (the same should be entered in Page 2).

- (2) "Type[種類]" column

Enclose the word "Correction [修正]" with a circle.

- (3) "Amended return[修正申告]" column

Enter the amount of tax for the third period on the return, etc., immediately preceding the filing of the amended return in the column "Tax for third period prior to amendment ⑤⑤" (in the case of a refund, enter a minus sign at the beginning).

In the "Increase in tax for the third period ⑤⑥" column, enter the amount obtained by subtracting the amount in the "Amount of tax for the third period before correction ⑤⑤" column from the amount in the "Tax paid ⑤③" or "Tax refunded ⑤④" column (rounding down fractions less than 100 yen).

- Page 2 of the tax returns

Enter the items to be amended by the amended return and the reason in the "Special provisions, etc." column.

- If you have forgotten to file a return by the statutory tax return due date you are requested to file as soon as possible.

Furthermore, in cases where there is no final income tax return filed although it is necessary to file, a District Director of Tax Office will decide on the amount of income and tax.

- Please note that in cases where the District Director of Tax Office corrects or makes a determination on a return or cases where returns are filed after the filing deadline, in addition to the taxes to be paid through the tax return, etc., an additional tax may be levied. The concurrent payment of a delinquent tax will be required for the period from the day following the legal filing deadline through the date of actual payment.

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

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

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

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

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

1. For sole business proprietors whose taxable sales exceed 10,000,000 yen for 2024
  - If your taxable sales for 2024 exceed 10,000,000 yen, **you will be categorized as a taxable person for the purpose of consumption tax in 2026**. If you newly become a taxable person, please submit “Notification of Taxable Enterprise Status for Consumption Tax (for base period) [消費税課税事業者届出書(基準期間用)]” to the Tax Office or Submission Processing Center with jurisdiction over the location of your address etc. without delay.
  - In general, the amount of consumption tax due is calculated by deducting the consumption tax imposed on taxable purchases from the consumption tax imposed on taxable sales. However, in case that the taxable sales in 2024 are 50,000,000 yen or less, with selecting the “simplified tax system [簡易課税制度]” by which the amount of tax is calculated based on the consumption tax imposed on taxable sales without calculating their actual consumption tax on taxable purchase. In case of selecting “simplified tax system [簡易課税制度]”, the amount of consumption tax due is calculated by to consider the amount calculated by multiplying the amount of consumption tax on taxable sales by certain “deemed purchase rates [みなし仕入率]” to be the amount of consumption tax imposed on taxable purchases.
  - Sole business proprietors who will select filing returns using the simplified tax system from 2026 must submit “Report on the Selection of the Simplified Tax System for Consumption Tax [消費税簡易課税制度選択届出書]” to the Tax Office with jurisdiction over the location of your address by December 31, 2025.

\*1 Even if the sole business proprietor’s taxable sales for 2023 (the base period for 2025) do not exceed 10,000,000 yen, but the taxable sales for the specified period (the period from January 1, 2024 through June 30, 2024) exceed 10,000,000 yen, the sole business proprietor will be categorized as a taxable person for the purpose of consumption tax in 2025.

Meanwhile, unless you are a non-resident on the first day of the tax period, you can use the total amount of salaries etc. paid instead of taxable sales to determine if you are categorized as a taxable person or otherwise.

If you become a taxable person by this method, please file “Notification of Taxable Enterprise Status for Consumption Tax (for specified period) [消費税課税事業者届出書(特定期間用)]” to the Tax Office or Submission Processing Center with jurisdiction over the location of your address without delay.

\*2 If a business is registered as an invoice issuer, it is a taxable business regardless of its taxable sales in the reference period.

\*3 Taxable sales mean the sales from transactions subject to the imposition of consumption tax (including transactions conducted concomitantly with business activities, such as the sale of a building for business purposes). Sales from most of the transactions fall under taxable sales; however, income concerning transactions exempt from consumption tax is excluded, such as income from the sale of land and housing rent. Taxable sales also include manuscript fees, royalties, performance fees, lecturer’s fees, remuneration for lecturers, and income from the Internet.

(Note) If you are submitting by mail to a tax office subject to centralization of internal operations, please send the form to the Submission Processing Center.

2. For sole business proprietors whose taxable sales exceed 10,000,000 yen for 2022
  - If your taxable sales for 2022 exceed 10,000,000 yen, you will be categorized as a taxable person for the purpose of consumption tax in 2024.

In such a case, you are required to file your consumption tax return and make tax payment by March 31 (Mon.), 2025.

\* Even if taxable sales are 10,000,000 yen or less for 2022, those whose taxable sales exceed 10,000,000 yen for the specified period (from January 1, through June 30, 2023) will be categorized as taxable person for the purpose of consumption tax in 2024.

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

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

### 3. Invoice system

In principle, those who are subject to general taxation (those who are not subject to the simplified taxation system or the 20% special exception described below) cannot deduct the consumption tax portion of payment of purchases or expenses unless maintaining both books and invoices issued by the business subject to issue the invoice, describing the fact of taxable purchases, etc.

The business that intends to issue an invoice needs to submit an application for registration as an invoice issuer to the director of the Tax Office competent over the place of tax payment in advance, and be registered as an invoice issuer.

If a tax-exempt business takes advantage of the invoice system to become an invoice issuer, if certain requirements are met, it is entitled to 20% of the consumption tax payable on taxable sales (20% special exception) and to a special deadline of certain period for submitting a “Consumption Tax Simplified Taxation System Selection Notification [消費税簡易課税制度選択届出書]”.

For other details of the invoice system, please see the “Special Site for the Invoice System” on our website.



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

### ◎ Report of Assets and Liabilities

Those who are required to file a final income tax return (see page 11) (1) or those who are eligible to file a return for income tax refund (limited to a return for the year in which the total amount of income tax for the year exceeds the total amount of the deduction for dividends, the special deduction for loans payable for housing, and the flat-amount cut, which was applied in the year-end adjustment) and whose total amount of various types of income (excluding retirement income) for the year exceeds 20 million yen, and who have property with a total value of 300 million yen or more or property subject to the special cases for exit from Japan (\*1) with a total value of 100 million yen or more as of December 31 of the same year, or (2) residents who have property with a total value of 1 billion yen or more as of December 31 of the year, shall submit a "Report of Assets and Liabilities" stating the type, quantity, and value of the property, the amount of liabilities, and other necessary matters to the Tax Office with jurisdiction over the place of income tax payment etc. (\*2,3)

(The due date for submitting "report of assets and liabilities", as of December 31, 2024 is June 30 (Mon.), 2025.) For details, please see "Notice on Report of Assets and Liabilities [財産債務調書制度に関するお知らせ]" on our website.

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

\*2 Report of Assets and Liabilities for the year of commencement of inheritance can be submitted without describing assets or liabilities obtained by that inheritance or as testamentary gifts, and in this case, the obligation to submit the Report of Assets and Liabilities is determined by the amount of assets excluding the assets obtained by that inheritance or as testamentary gift.

\*3 If you are submitting by mail to the Tax office subject to centralization of internal affairs, please send it to the Service Center.

### ◎ Report of Foreign Assets

If residents, except for those classified as "non-permanent residents," have own assets in foreign countries that exceed 50 million yen, as of December 31 of that year, it has been decided that he/she need to submit his/her "report of foreign assets" that state the type, quantity, price, and other necessary information of the foreign assets to the Tax Office in the place for income tax payment or in the place for his/her domicile (In the year of commencement of inheritance, foreign assets obtained by inheritance or as testamentary gifts are excluded upon calculation. Furthermore, those need not be described (\*). The due date for submitting "report of foreign assets", as of December 31, 2024 is June 30 (Mon.), 2025).

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

\*1 Report of Foreign Assets for the year of commencement of inheritance can be submitted without describing foreign assets or liabilities obtained through inheritance or as testamentary gifts (inherited foreign assets), and in this case, the obligation to submit the Report of Foreign Assets is determined by the total value of foreign assets excluding the inherited foreign assets.

\*2 If you are submitting by mail to the Tax office subject to centralization of internal affairs, please send it to the Service Center.

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

(86 treaties with applicable to 80 countries and regions as of October 1, 2024)

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

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

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

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

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

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

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

\*With regard to procedures for being granted an exception under a tax treaty, when articles of a tax treaty that are applied to a non-resident who is required to file a final tax return result in a reduction or exemption from income tax, where such a non-resident is granted application of benefits of a tax treaty with Limitation on Benefits Article (as of October 2024, tax treaties with the United States of America, the United Kingdom, France, Australia, Netherlands, Switzerland, New Zealand, Sweden, Germany, Latvia, Lithuania, Estonia, Russia, Austria, Iceland, Denmark, Belgium, Croatia, Uzbekistan, Spain, Georgia and Colombia), he/she must attach "Application form for income tax convention," appended "Attachment form for limitation on benefits article," and a certificate of residency from his/her country of residence to the final tax return.

### 3-10 Notice to those leaving Japan during 2025

- In the case where you will leave Japan and lose your domicile and residence for tax purposes in Japan but are still subject to relevant tax procedures, you must appoint a tax agent who resides in Japan and submit a "Notification of Appointment and Dismissal of Tax Agent for income tax and consumption tax" to the tax office which has jurisdiction over your place for tax payment. Your tax agent will deal with the tax procedures on behalf of you.  
You can appoint a Japanese corporation or a person who resides in Japan as your tax agent.

- A person departing from Japan in 2025 who is obliged to file a return (see page 11) concerning the income incurred before the date of departure must declare as indicated below.  
Please note that individuals who have not paid their tax or filed a return by the specified due date may be imposed additional tax and delinquent tax.

1. In case where residents or non-residents who have income subject to the aggregate taxation (see page 9) and depart from Japan in 2025 after appointing a tax agent.

You must file a final return and pay tax via your tax agent during the filing period (February 16 through March 16, 2026) concerning your income incurred from January 1 to December 31, 2025.

2. In case where residents or non-residents who have income subject to the aggregate taxation (see page 9) and depart from Japan in 2025 without appointing a tax agent

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

- ◇ You must file a final return (a quasi-final return) and pay tax for income earned between January 1, 2025 and the date of departure before the date of your departure.
- ◇ In addition, if you depart from Japan from January 1 to March 15, you must file a final return and pay tax for the preceding year (2024) before your departure.

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

- ◇ Even if you file a final return as indicated above 2(1), you must file a final return and pay tax during the filing period (February 16 through March 16, 2026) concerning the sum of your income incurred from January 1, 2025 to the date of your departure and your income incurred from the following day of your departure to December 31, 2025.
- ◇ In this case, the amount of tax to be paid is the amount indicated in the final return less the amount indicated in the quasi-final return according to the above 2(1). If the amount is less than the amount indicated in the quasi-final return according to the above 2(1), the difference amount is to be refund.
- ◇ After 2025, if you have domestic source income in Japan, you may still be required to file an income tax return in Japan. In this case, the tax return must be filed between February 16 and March 15 of the following year via the tax agent.

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

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

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

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



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

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

**所得税・消費税の納税管理人の選任・解任届出書**

税務署受付印

1 0 7 0  
1 0 8 0

住所・居所・事業所等 (該当するものを○で囲んでください。)

納税地 (〒 - ) (TEL - - )

上記以外の住所・事業所等 (〒 - ) (TEL - - )

フリガナ 氏 名 年 月 日生

個人番号

職業 フリガナ 屋 号

住所 (居所) 年 月 日生

フリガナ 氏 名

職業 本人との続柄 (関係) 電話番号

3 法の施行地外における住所又は居所となるべき場所 (選任の場合) 又は選任したときの納税地 (解任の場合)

4 納税管理人を選任・解任した理由

5 その他参考事項 ((1)及び(2)は選任の場合のみ記載してください。)

(1) 出国 (予定) 年月日 年 月 日 帰国予定年月日 年 月 日

(2) 国内で生じる所得内容 (該当する所得を○で囲むか、又はその内容を記載します。)

事業所得 不動産所得 給与所得 譲渡所得

上記以外の所得がある場合又は所得の種類が不明な場合 ( )

(3) その他

関係税理士 (TEL - - )

整理番号 関係部門 連絡 A B C 番号確認 身元確認

0 済 未済

確認書類 個人番号カード / 通知カード / 運転免許証 其他 ( )

For the type of income sourced in Japan, please circle the applicable type of income or describe the content.

Please write if you have any income other than the above or the income type is unknown.

Cross out "dismissal" [・解任] in the title and in the text.

Please write the place for tax payment and telephone number.

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

Please write your name.

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

Please write the name of the tax agent.

Please write the occupation of the tax agent.

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

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

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

Please write your date of birth.

Please write your Individual Number (My-Number).

Please write the trade name.

Please write your occupation.

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

Please write the telephone number of the tax agent.

Please state the reason why you appointed a tax agent.

Circle "appointment" [選任].

Please write the date of birth of the tax agent.

\*When you dismiss your tax agent, please cross out "appointment" [選任・] in the title and submit "Notification of dismissal of Tax Agent for income tax/consumption tax [ 所得税・消費税の納税管理人の選任・解任届出書 ]".

## 3-12 Notification

### ○ Documents attached to forms

Regarding final tax returns and amended tax returns, the withholding tax statement and other documents in the following do not need to be presented or attached.

However, if you are planning on preparing a tax return at the Tax Office, please do not forget to bring the withholding tax statement and others with you.

(Documents not necessary to be attached.

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

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

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

#### \* Hometown tax payment one-stop special procedure system

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

## 3-13 Notification from Local Governments

For further details, please contact your local government office.

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

Pension recipients who are not required to file tax returns of income tax etc. (see page 12) are still required to file individual inhabitants tax returns if the below conditions are met:

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

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

In principle, for those who are already subject to special collection for fiscal year 2024 will continue to pay taxes under the special collection framework. For those reaching the age 65 at the dates of birth from April 3, 2024 through April 2, 2025 will be newly subject to the special collection framework from fiscal year 2025.

◎ **Selection of taxation method for reporting dividend income and transfer income related to listed stocks**

Effective from the individual inhabitant tax for the fiscal year 2024, the taxation methods for filing dividend income, etc. and transfer income, etc. with respect to listed shares, etc. will be the same as those for filing dividend income, etc. and transfer income, etc. with respect to listed shares, etc. for income tax purposes. With respect to dividend income from listed shares, etc., the taxation method selected in the tax return for income tax purposes, such as the aggregate taxation, the separate self-assessment taxation, or the system for no requirement to file a tax return (see page 58), will be the same for individual inhabitant tax. With respect to transfer income, etc. related to listed shares, etc., the taxation method of the separate self-assessment taxation or the system for no requirement to file a tax return (see page 58), which is selected in the income tax return, will be the same taxation method for individual inhabitant tax.

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

If the full amount of special credit for loans, etc. related to a dwelling cannot be deducted from income tax (see page 44), the remaining amount may be deducted from individual inhabitant tax for the following year (for fiscal year 2025).

To claim the treatment of this system, please be careful that it is needed to submit a final return for receiving special credit for loans, etc. related to a dwelling to the Tax Office in the district where you stayed or resided. Anyone who received this deduction through the year-end adjustment is excluded from this system.

◎ **Payment of adjustment benefits**

If there is a flat-amount cut that cannot be deducted from the amount of income tax, the following benefits will be provided by the city, district, town or village.

- Initial payment: If it is expected that the flat-amount cut cannot be fully deducted from the income tax amount and the amount of individual inhabitant tax income split, an approximate amount that cannot be deducted will be paid based on the income situation in 2023.
- Shortfall payment: After the settlement of income tax and flat-amount cut for 2024 through the tax return, if it is discovered that there is a shortfall in the initial payment, a supplementary payment will be made.

For an overview of the various benefits and the flat-amount cut, please see the Cabinet Secretariat's website, "The Integrated Measures of Benefits and Flat-Amount Cut for a New Economy [新たな経済に向けた給付金・定額減税一体措置]".

## 4 Documents to be attached or presented

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

If you attach documents, please attach these documents to a "mount for attachments"[添付書類台紙] or other ways and submit with the return forms.

(Note) When you submit final tax returns and amended tax returns, the withholding tax statement and other documents do not need to be presented or attached (for details, please see page 66). However, if you are planning on preparing a tax return at the Tax Office, please do not forget to bring the withholding tax statement and others with you.

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

	Identification documents to be attached or presented	
<b>Those who have the Individual number card</b>	The individual number card "My-Number card" * When attaching a copy of the individual number card, <u>a copy</u> of both the front and backside of the card is required.	
<b>Those who do NOT have the Individual number card</b>	(1) Documents to verify the Individual Number and (2) Documents to verify identification	
	(1) Documents to verify the individual number (Documents which verifies the individual number of the person filing)	One of the following documents <ul style="list-style-type: none"> <li>• Notification card of the individual number (only in cases where the entries (address, name, etc.) have not been changed, or where change procedures have been taken properly.)</li> <li>• Either a copy of the resident register or certification of information recorded on resident register (limited to those with individual numbers)</li> </ul>
	(2) Documents to verify identification (Documents which verifies that the individual number on the return is that of the person filing)	One of the following documents <ul style="list-style-type: none"> <li>• Driver's license</li> <li>• Insurance certificate of the National Health Insurance Program (or Certificate of Qualification)</li> <li>• Passport</li> <li>• Physical disability certificate</li> <li>• Resident card</li> </ul>

### Attach or Present

Submit with the return by attaching a copy of identification documents to a mount for attachments or other ways and submit with the return forms

or  
Present on submission of the return.

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

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

\* When you attach a copy of the certificate of the National Health Insurance Program, please black out the insurer number and insured person symbol/number on the copy to the extent that those cannot be restored.

- Depending on the content of the return, the following documents are needed to be attached or presented. The attached tables, calculation sheets, detailed statements and instructions can be downloaded from the National Tax Agency website.

	Items		Documents to be attached or presented	the way to attach or present
Earnings	Business (sales, etc.)	㊶	• Blue return filer : “Financial statement[青色申告決算書]” with a breakdown of amount of aggregate earnings and necessary expenditure.  • White return filer : “Statement of profit and loss[収支内訳書]” with a breakdown of amount of aggregate earnings and necessary expenditure.	<div>Attach</div> Submit with the return forms.
	Business (agriculture)	㊷		
	Real estate	㊸		
	Miscellaneous income related to business	㊹	“Statement of profit and loss[収支内訳書]” with a breakdown of amount of aggregate earnings and necessary expenditure (only if the amount of "miscellaneous income" from the business for the previous two years exceeds 10 million yen).	
	Capital gains for aggregate taxation/short-term	㊺	Statement of taxable income “for capital gains subject to aggregate taxation[譲渡所得の内訳書【総合譲渡用】 ]”	
	Capital gains for aggregate taxation/long-term	㊻		

Deductions from income	Deduction for social insurance premiums	⑬	In the case of receiving the deduction for the social insurance premiums for the national pension insurance premiums and the contributions to the national pension fund), you must prepare a “social insurance premiums (national pension insurance premiums) deduction certificate,” etc. <sup>Note 1</sup>	<b>Attach or Present</b> Submit with the return by attaching to the mount for attachments or other ways, or present on submission of the return.
	Deduction for small business mutual aid premiums	⑭	Certification of payment of premium <sup>Note 1</sup>	
	Deduction for life insurance premiums	⑮	Certification of payment (excluding those relating to the old life insurance premium and 9,000 yen or less per contract). <sup>Note 1</sup>	
	Deduction for earthquake insurance premiums	⑯	Certification of payment <sup>Note 1</sup>	
	Exemption for working students	⑰	Certification issued by the school or institute you attend if you are a student at any type of school or vocational institute, or are receiving professional training from a registered training institute. <sup>Note 1</sup>	
	Exemption for persons with disabilities (Special) Exemption for spouses Exemption for dependents	⑳ to ㉓	In the case of “relatives residing overseas”; “Documents Concerning Relatives” and “Documents Concerning Remittances” (in case of deduction for dependents, “380,000 yen remittance document” or “documents such as student visa” may be required depending on the category of dependents (see page 36)). <sup>Note 2</sup>	<b>Attach or Present</b> Submit with the return by attaching to the mount for attachments or other ways, or present on submission of the return.
	Deduction for casualty losses	㉔	Receipts of the expenditure which was expended as a result of the casualty	
	Deduction for medical expenses	㉕	“Statement of deduction for medical expenses[医療費控除の明細書]” Notice of medical expenses (notice of medical payment) [医療費のお知らせ](original) ○ Limited to cases where a notice of medical expenses is attached, and a detailed statement is not completed. (When an insurer number and insured person symbol and number are printed, please black out those numbers to the extent that those cannot be restored.)	
			Various certificates (e.g., a certificate of using diapers[おむつ証明書]) <sup>Note 3</sup>	
Special case for Deduction for medical expenses by the self-medication taxation system	㉕	“Statement of deduction for medical expenses by the self-medication taxation system [セルフメディケーション税制の明細書]”	<b>Attach</b> Submit with the return.	
Deduction for donations	㉖	<ul style="list-style-type: none"><li>● receipt of donation issued by the donees<sup>Note 4</sup></li><li>● In the case of specific corporations in public interest ,educational institutions, and the donation made to be a trust of specific corporations in public interest; certification or copy of certification providing that the donee or trust is eligible</li><li>● In the case of political donation; “Document for deductions (tax credit) for donations” stamped by the Election Administration Commission. <sup>Note 5</sup></li></ul>	<b>Attach or Present</b> Submit with the return by attaching to the mount for attachments or other ways, or present on submission of the return.	
Calculation of tax	[ ] (classification)	㉗	Statement regarding the deduction you are applying	<b>Attach</b> Submit with the return forms.
	Special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.)	㉘	See“For those who receive the special credit for loans, etc. related to a dwelling[住宅借入金等特別控除を受けられる方へ]”	
	Special credit for contributions to political parties Special credit for donation to certified NPOs, etc. Special credit for donation to public interest incorporated association, etc.	㉙ ㉚ ㉛	See“For those who receive the special credit for contributions to political parties[政党等寄附金特別控除を受けられる方へ]” <sup>4</sup> “For those who receive the special credit for donation to certified NPOs, etc.[認定NPO法人等寄附金特別控除額を受けられる方へ]” “For those who receive the special credit for donation to public interest incorporated association, etc. [公益社団法人等寄附金特別控除を受けられる方へ]”	<b>Attach</b> Submit with the return by attaching to the mount for attachments or other ways,
	Special credit for anti-earthquake improvement made to an existing house	㉜	See“For those who receive the special tax credit for anti-earthquake improvement made to an existing house.[住宅耐震改修特別控除を受けられる方へ]”	<b>Attach</b> Submit with the return forms.
	Special tax credit for specified housing improvements	㉝	See“For those who receive the special tax credit for specified housing improvements.[住宅特定改修特別税額控除を受けられる方へ]”	
	Special tax credit for new building, etc. of a certified house	㉞	See“For those who receive the special tax credit for new building, etc. of a certified house.[認定住宅等新築特別税額控除を受けられる方へ]”	<b>Attach</b> Submit with the return forms.
	Credit for foreign taxes	㉟	“Statement of foreign tax credit[外国税額控除に関する明細書]” Documents to certify that foreign tax was charged	
Credit for the amount equivalent to foreign taxes adjusted upon distribution.	㊱	“Statement of credit for the amount equivalent to foreign taxes adjusted upon distribution” Various types of payment notice, etc.		
Residents with a period in which they were non-permanent residents in 2024			“Confirmation of the Type of Resident Status etc.[居住形態等に関する確認書]”	

◆ If you have used appendix or calculation form mentioned in this guide, you are requested to submit with your return such appendix or calculation form in addition to the documents above.



(Note)

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

2 Exemption for dependents, etc. for relatives residing overseas

If you wish to apply for an exemption for dependents (see page 36), a (special) exemption for spouses (see page 34), or an exemption for persons with disabilities (see page 33) with regard to relatives that reside outside of Japan (referred to as "relatives residing overseas"), must now attach a set of "**Documents Concerning Relatives**" and "**Documents Concerning Remittances**" to the final tax return forms, or present the documents when filing the final tax return forms.

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

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

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

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

\*2: "**Documents Concerning Remittances**" refers to documents described in (1) or (2) below which verify that you remitted payments as necessary to relatives residing overseas during the year for their living or education expenses.

- (1) Document issued by a financial institution that prove payments you made to relatives residing overseas through exchange transactions of the financial institution or a copy of such documents
- (2) Document issued by a credit card company that prove that relatives residing overseas have used a card issued by the credit card company for purchasing products, etc. and thereby have received from you the amount equivalent to the amount spent with the credit card or a copy of such document
- (3) Documents or copies issued by an electronic payment service provider (including certain banks that issue electronic payment methods or money transfer service providers) clearly showing that you have made a payment to a relative living abroad via an electronic payment method transfer conducted by such electronic payment service provider.

\*3: "**380,000 yen remittance document**" refers to a document that clearly shows that the total amount of payment from you to each person who is your relative residing abroad to cover living expenses or educational expenses for the year is 380,000 yen or more.

\*4: "**Student visa document**" refers to a document, such as (1) or (2) below issued by a foreign government or foreign local public entity which certifies that the foreign resident relative no longer has a domicile or residence in Japan as a result of staying in the foreign country with a status equivalent to the status of residence of a student in the foreign country.

- (1) A copy of a document similar to a visa for a foreign country
- (2) A copy of a document equivalent to a residence card in a foreign country

3. If ① date of issue, ② name of the certificate, and ③ name of the certifying party (e.g. the name of the medical institution) are written in the appropriate column of the detailed statement or in its margin, you can omit attaching or presenting the original certificate.

4. For hometown tax payments, instead of a "Receipt of Donation," you may attach a "Certificate Regarding Deduction of Donation" issued by a specified business operator (please refer to the National Tax Agency's website for applicable businesses) which indicates the total amount of donations made through the year.

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



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

If you wish to set up a new account transfer arrangement for payment of declared income tax, special income tax for reconstruction, consumption tax, or local consumption tax, or if you wish to change details of your request, please submit a request for transfer via e-Tax online or detach this page from the guide, fill out the following "Application for tax payment by transfer account" [預貯金口座振替依頼書兼納付書送付依頼書], stamp it with the same seal affixed to your savings passbook, and submit it together with your tax return to the competent Tax Office or present it to a financial institution. (If you are submitting by mail to a tax office subject to centralization of internal operations, please send the form to the Submission Processing Center.)  
For procedures when submitting using e-Tax, please see the National Tax Agency website "Flow of Online Submission of Request for Transfer [振替依頼書オンライン提出の流れ]"

- The tax payment by transfer account is available at banks (including the Japan Post Bank), shinkin banks, labor banks, credit unions, agricultural cooperatives, and fishery cooperatives throughout Japan.
- Savings accounts, checking accounts, tax preparation deposits, and ordinary deposits may be used for the tax payment by transfer account.  
\* Time deposits and savings deposits may not be used for this arrangement. Also, this arrangement may not be set up for accounts with some financial institutions, such as online exclusive banks, and accounts with some branches, such as online exclusive branches.
- When submitting the form, please do not attach it to the return form or separate attachment sheet.

If you are paying tax by transfer account and the supervising Tax Office with whom you file your return form has changed due to relocation, you must newly apply for payment of tax by transfer account, submit a return form with entering "○" in the "Preference for Continuation of Transfer" column

Write the date from which you wish to use the tax payment by transfer account. This date has to be on or after the day you submit this request.

### 納付書送付依頼書

(金融機関経由印)

〈所轄税務署名を書いてください〉

税務署長あて

氏名

私が納付する

令和 年 月 日

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

※税務署 整理欄 (番号) (金融機関番号) (振替区分) (入力日付) (送付日付)

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

If Japan Post Bank is used, it is not necessary to write in a branch name.

### 預貯金口座振替依頼書

金融機関名

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

あなたの住所 (〒 ) 電話 ( )

(申告納税地)

氏名 (フリガナ)

銀行 (ゆうちょ銀行以外) 預金の種類 1 普通 2 当座 3 納税準備  
口座番号  
記号番号 1 0

金融機関使用欄

金融機関お届け印

Write the name of the financial institute and its branch from which you wish to transfer.

Write your address on your return, if your address is different from that on your return.

Stamp with the seal that you have registered with your bank, etc. If the impression is unclear, stamp it again next to it.

Write the name that appears on the bank account you will use.

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

1 対象税目

2 振替納付日

納期の最終日(休日の場合は翌取引日)

ただし、納付の日が納期限後となる場合で、法令の規定によりその納付が納期限においてされたものとみなされるときは、貴店(組合)に納付書が到達した日から2取引日を経過した最初の取引日まで。

Agreement (Please review thoroughly.)

1 Notwithstanding the current account rules or savings rules, concerning payment process of savings and deposits, I will not issue a check, submit a savings passbook or deposits and savings withdrawal form.

2 In case the remaining balance in the specified savings account does not amount to the amount indicated on the payment slip on the date of the transfer, I agree to allow the payment slip to be returned without notice.

3 I agree not to object should you deem it necessary, for reasonable cause, to terminate this account transfer agreement without notice.

4 In the event that I wish to cancel this account transfer agreement, I will notify the designated financial institution and Tax Office in writing (via the head of the tax savings association).

5 Should a dispute arise regarding handling of this arrangement, I agree not to cause your institution (cooperative) any inconvenience unless it is of your negligence.

Write the code and number of the account, if you use Japan Post Bank.

N.B.1 If you have already used the tax payment by transfer account, you do not have to submit this request.

N.B.2 If you have filed your return with different tax office from that of the previous year due to changing your address, etc., you have to follow the necessary procedure to continue the tax payment by transfer account.

## How to fill out the tax payment slip

This form is used when paying taxes.

[illegible]