

# 2017 INCOME TAX AND SPECIAL INCOME TAX FOR RECONSTRUCTION GUIDE FOR ALIENS

## Filing your final tax return of income tax and special income tax for reconstruction

**The period for receiving assistance for completing the final tax return of 2017 income tax and special income tax for reconstruction and filing the tax return :**

**From Friday, February 16, through Thursday, March 15, 2018.**

The due date for payment of 2017 income tax and special income tax for reconstruction is Thursday, March 15, 2018.

- You will be required to file tax returns and make tax payments for special income tax for reconstruction (2.1% of the amount of income tax for each year, in principle) from 2013 through 2037 annually together with income tax of respective years, for securing necessary funds for measures to carry out reconstruction from the Great East Japan Earthquake.
- When you can receive tax refund, you can file your final return **before Thursday, February 15, 2018.**
- **As a rule, assistance for completing tax returns is not available at Tax Offices on days they are closed (Saturdays, Sundays, and national holidays), and that tax returns are not accepted on these days.**  
However, some Tax Offices will offer assistance for completing tax returns and accept tax returns on Sunday, February 18, and Sunday, February 25. For details, please access the National Tax Agency (NTA) website ([www.nta.go.jp](http://www.nta.go.jp)) or contact your nearest Tax Office.
- When you file your final tax return of income tax and special income tax for reconstruction, you need  
① fill out your Individual number (12 digits) and ② report identification documents or attach the copy.  
【Example of identification documents】  
e.g.1 Individual Number Card  
e.g.2 Notification Card and Identification of person insured of the public medical insurance.
- A final return, appendix, statement, etc. are available for download from the NTA website. Documents are also available at Tax Offices.
- You can file your tax return through any of the following ways.
  - 1) Send the return by mail or correspondence delivery\* to the Tax Office in the district where you stayed or resided.  
\*If you need the copy of the final tax return with the date of reception, please enclose a duplicate copy (except a duplicate copy, forms written in ballpoint pen or other means) and a return-envelope (filled out with your address and attached with the necessary postage stamps).  
Tax returns may not be sent as parcels, because tax returns are “correspondence.” When being sent to Tax Offices, returns must be forwarded as “postal item” (First-Class Mail) or as “item of correspondence.”  
For further details, please access the following website of the Ministry of Internal Affairs and Communications: ([www.soumu.go.jp](http://www.soumu.go.jp))  
If final tax returns are sent to Tax Offices by mail or correspondence delivery, **the date shown as the date of postage (post mark) will be treated as the date of filing.** As such, please ensure that you post your final tax return as early as possible to ensure that the date of postage (post mark) falls within the due date of the filing of final tax returns.
  - 2) Submit the return to the reception desk of the Tax Office in the district where you stayed or resided, etc. (returns may also be submitted in after-hours mailbox at the Tax Office).
  - 3) File by e-Tax.

- This guide provides general information about Japanese income tax return.
- The outlines or notices etc, indicated by [ ] are available for Japanese text only.
- If you have any question about final tax return and payment of tax, please contact your nearest Tax Office.

———— Tax Office    Your taxes help sustain our community    ————

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# 1 Things we would like you to know about filing tax return & payment of taxes

## 1-1 Self-Assessment System

In Japan, the income tax is based on 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 payable for the amount of income by themselves and file proper returns on their own responsibility.

## 1-2 Final Return

As for the Japanese income tax and special income tax for reconstruction, taxpayers shall calculate the amount of income, income tax and special income tax for reconstruction by themselves with respect to the whole income earned from January 1 through December 31 of the relevant year in accordance with their own residential status (refer to page 3), file a return to the District Director of Tax Office during the period from February 16 through March 15 of the following year, and adjust any excess or shortage in tax payment withheld at the source or prepaid on the basis of estimated tax. This procedure is called the filing of the final return.

**The period for receiving assistance for completing the final tax return of 2017 income tax and special income tax for reconstruction and filing the tax return :**

**From Friday February 16, through Thursday, March 15, 2018.**

Request for refund can be made prior to Wednesday, February 15, 2018.

## 1-3 Please File Returns Correctly

When a taxpayer files his or her return after the statutory due date of filing return or fails to pay tax by the due date of tax payment, the additions to tax will be imposed on the principal tax. The additions to the principal tax consist of ① **delinquent tax**, ② **additional tax**, and ③ **interest tax**.

- ① **Delinquent tax** is imposed if the principal tax has not been paid by the statutory due date for tax payment, and it is calculated for the number of days starting from the day following the statutory due date for tax payment to the day on which the whole amount of the principal tax is paid.

Delinquent tax is calculated at the following rate.

March 16 to May 15, 2018	“7.3 % per annum” or “Special Standard Rate + 1%,” whichever is lower.
May 16, 2018～	“14.6 % per annum” or “Special Standard Rate + 7.3%,” whichever is lower.

Delinquent tax must be paid together with the principal tax.

- \*1 “Special Standard Rate” is the rate announced by the Minister of Finance by December 15 of the previous year as the annual average contractual interest rate on bank short-term loan of each month from October of the second preceding year to September of the previous year, plus 1% p.a.

- \*2 For details on how the delinquent tax is calculated, please contact your nearest Tax Office.

- ② **Additional tax** mainly consist of the following items:

- a) **Additional tax for understatement** is, in principle, imposed when an amended return is filed after submission of a return within the due date, or when the District Director of the Tax Office makes a correction because of deficient tax declaration. The tax amount is equivalent to 10 % of the tax amount to be increased.

Provided that the increased tax amount exceeds either the tax amount filed within the due date or 500,000 yen, whichever is larger, the tax amount will be equivalent to 15% of the tax amount of the portion of such excess.

This may not be imposed, however, in case a taxpayer voluntarily files an amended return.

- b) **Additional tax for failure to file** is, in principle, imposed when a return is filed after the due date or when determination is exercised. It will be equivalent to 15 % of the amount of tax paid, but 20 % is imposed for the portion of the tax amount which exceeds of 500,000 yen.

If a taxpayer voluntarily files the return after the due date it may be equivalent to 5 % of the amount of tax paid.

Furthermore, in certain cases that a taxpayer has voluntarily filed a return within a month of the statutory due date of tax

return, and, if it is recognized that he or she had the intention to file the return, no additional tax for failure to file is imposed.

c) **Heavy additional tax** is imposed instead of additional tax for understatement or additional tax for failure to file when a taxpayer disguises or hides facts. It will be equivalent to 35% of the increased tax amount in the case of understatement or 40% of the amount of tax paid or to be paid in the case of failure to file.

③ **Interest tax** is imposed if the payment of the income tax is postponed or the due date of submission of a return is extended for reasons of disaster, etc. For example, in the case of postponement of payment of income tax and special income tax for reconstruction (in the rest of this document referred to as “income tax etc.”), the lower rate of the following two is applied.

a) 7.3 % p.a.

b) Special Standard Rate.

Interest tax must be paid together with the principal tax.

## 1-4 Withholding Tax System

In Japan, the income tax is operated, in principle, on the basis of the self-assessment system, along with withholding tax system with respect to specific income.

Under the withholding tax system, the payers of salaries and wages, retirement allowance, interest, dividends, fees, etc., withhold the certain amount of income tax etc. to at the time of payment, and pay them to the NTA.

In the case of the employment income, the payers of the salaries and wages request employment income earners to submit the report of exemption for dependents by the day before the day on which the first salaries and wages of the applicable year are paid.

When the last salaries and wages of the applicable year are paid, the payers calculate the total amount of salaries and wages paid to each employee in that year and calculate again the tax amount on the total amount of salaries and wages, and compare such tax amount with the total amount of tax already withheld in that year.

If there is any shortage in payment, such shortage will be withheld from the last salaries and wages and if there is any overpayment, such overpayment will be adjusted by appropriating it to the tax amount to be withheld from the last salaries and wages or refunding it to each employee.

The foregoing procedures are called the year-end adjustment, through which most employment income earners are not required to file the final return.

If the amount of salaries and wages of the employment income earners exceeds 20,000,000 yen, the year-end adjustment is not made. Accordingly they need file the final return.

There are also cases where the employment income is not subject to withholding at source because the employment income is paid outside Japan. In this case, even if the amount of salaries and wages does not exceed 20,000,000 yen the employment income earners are required to file the final return.

With respect to employment income earned by a non-resident which is categorized as domestic source income, the income tax etc. at a fixed rate of 20.42% is withheld at source when the payment is made.

\*1 With respect to employment income earned by a non-resident which is categorized as domestic source income, in case where the payer owns permanent establishment in Japan, even if the employment income is paid outside Japan, the employment income is deemed to be domestic source income and is subject to withholding at source.

\* 2 In case where the country the non-residents live in makes the tax treaties with Japan, the income tax is reduced or exempted by application of the tax treaties, and it may be unnecessary to withhold at source.

For details, please access the NTA website “Outline of withholding tax[源泉徴収のあらまし]”.

With respect to retirement income, in most cases, the employment income earners are not required to file the final return. However, in the case that there is the tax amount withheld at source from dividend income or business income, etc. except for retirement income, or the tax amount withheld at source from the retirement income or employment income is not suffice, any excess or shortage in tax payment for the year must be adjusted again by filing the final return.

Besides, with respect to withholding at source for salary, etc. or the year-end tax adjustment, if the resident who receives salary, etc. applies for an exemption for dependents, etc. (an exemption for dependents or spouses, a special exemption for spouses or an exemption for persons with disabilities) with regard to his/her non-resident relatives, such resident is required to submit or present “Documents concerning relatives” and “Documents concerning remittances” for the concerned relatives to the payer of the salary, etc. For further details, please access the NTA website “**For Those Applying for an Exemption for Dependents, etc. with Regard to Non-resident Relatives**”.

## 1-5 Taxpayers

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

### 1. Residents

Any individual who has a domicile or owns a residence continuously for one year or more is classified as a resident. Residents, except for those classified as “**non-permanent residents(Note)**” have an obligation to pay the income tax etc. for whole domestic source income and foreign source income.

Non-permanent residents are obliged to pay income tax etc. with respect to any income which has its sources in Japan, any income which has its sources abroad and is paid in this country and remitted from abroad.

In the case that a non-permanent resident receives the amount remitted from abroad to Japan yearly, it is deemed to be the remittance relating to foreign source income paid outside Japan, which the non-permanent resident earned in the year, within a scope of the remitted amount.

However, if the non-permanent resident has the amount paid outside Japan relating to domestic source income in the year, the payments made from abroad to Japan are first deemed to be remittance relating to domestic source income, and then if there is still the amount exceeding the domestic source income paid outside Japan, the portion is deemed to be the remittance related to foreign source income within a scope of the exceeding amount.

**Note.** Among residents, any individual of non Japanese nationality having domicile or residence in Japan for an aggregate period of five years or less within the last 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.

Non-residents are obligated to pay the income tax etc. for any income from domestic sources.

**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.

[ Scope of income subject to taxation ]

Classification		Income other than Foreign Source Income		Foreign Source Income	
		Paid in Japan	Paid in Abroad	Paid in Japan	Paid in Abroad
<b>Resident</b>	<b>Non-permanent Resident</b> (A resident taxpayer of non Japanese nationality who has had domicile or residence in Japan for an aggregate period of five years or less within the last ten years.)	All income paid in Japan is taxable.	All income paid in abroad is taxable.	All income paid in Japan is taxable.	Only the portion deemed remitted to Japan* is taxable.
	<b>Permanent Resident</b>				All income paid in abroad is taxable.

Classification	Domestic Source Income	Income other than Domestic Source Income
<b>Non-resident</b>	Income is, in principle, taxable.	Income is not taxable.

\*Scope of inward foreign remittance among foreign source income (payments made outside Japan)

“Inward foreign remittance” means, among payments made from abroad to Japan, the amount “exceeding income other than foreign source income paid outside Japan”.

[An example of non-permanent resident who has two kinds of income, income other than foreign source income paid outside Japan and foreign source income paid outside Japan]

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

For example, in the case that a non-permanent resident individual remits 260 to Japan, among the payment of 350 (B+D) made outside Japan, 250 (B) portion is first deemed to be the remittance for income other than foreign source income paid outside Japan, and then the remaining 10 is deemed to be the remittance for foreign source income paid outside Japan, which will be taxed accordingly.

**(Reference1) 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 had previously 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 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.

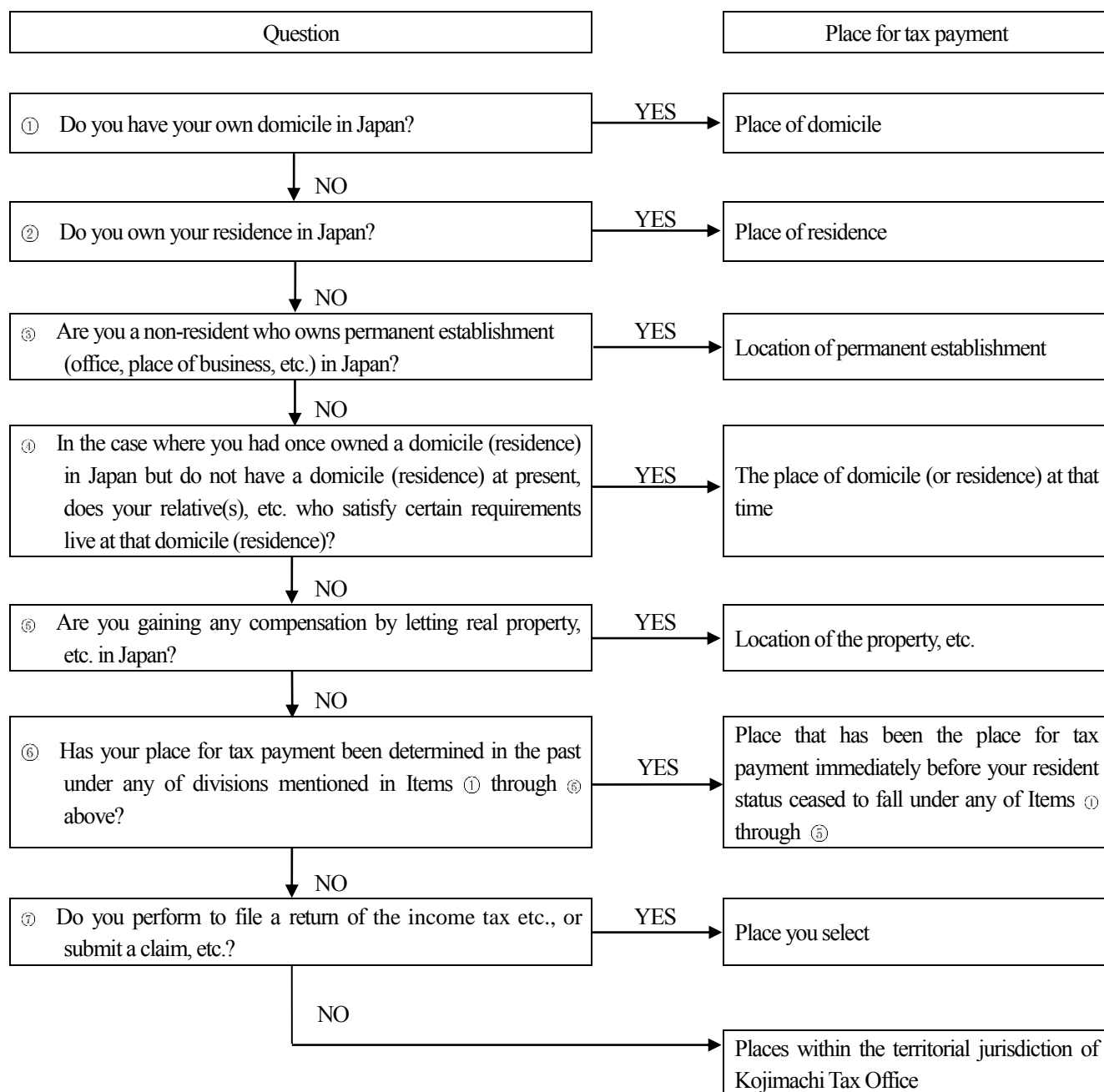
**(Reference2) Judgment (presumption) of the presence of a domicile**

Fact	Judgment	Remarks
An individual's base of living is in Japan.	Judged as having a domicile	Whether the base of living is 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.)
Facts exist 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.

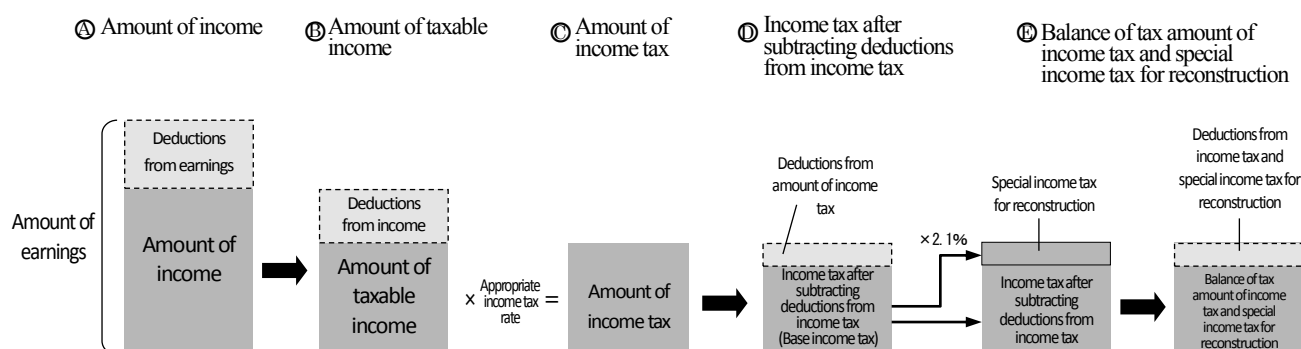
## 1-6 Place For Tax Payment

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



## 1-7 Structure of Income Tax and Special Income Tax For Reconstruction

The diagram below shows how your income tax is calculated, assuming you have only one type of income.



- ① “Amount of income” = “Amount of earnings” - “Deductions from earnings”
- ② “Amount of taxable income” = “Amount of income” ① - “Deductions from income” (refer to page 9 and 35)
- ③ “Amount of income tax” = “Amount of taxable income” ② × “Appropriate income tax rate.”
- ④ “Income tax after subtracting deductions from income tax (Base income tax)”  
= “Amount of income tax” ③ - “Deductions from amount of income tax” (refer to page 9 and 52~)
- ⑤ • “Special income tax for reconstruction” = “Base income tax” ④ × 2.1%.  
• “Balance of tax amount of income tax etc.”  
= “Income tax after subtracting deductions from income tax” ④ + “Special income tax for reconstruction”  
- “Deductions from income tax etc.” (refer to page 9)

Note: 1. “**Amount of earnings**” includes the following:

- Sales and miscellaneous revenue made by retailers
- Property or land rent in the case of leasing real estate
- Salary, etc. in the case of salaried workers
- Lump-sum payments derived from life insurance policies, etc.

Note: 2. “**Deductions from earnings**” includes the following:

- Necessary deductible expenses (in the case of business income, etc.)
- Employment income deduction
- Deduction for insurance premiums, etc.

Note: 3. “**Appropriate income tax rate**” is divided into 7 levels depending on amount of taxable income, from 5% through to 45%.



## 1-8 Types of Income & Taxation Methods

Type		Overview	Taxation methods
Business income (Sales, etc. , Agriculture)		Income derived from independent enterprises of commerce, industry, fisheries, agriculture, independent personal services, etc.	Aggregate Taxation
		Income relating to sale of shares or futures contract, conducted in a business scale	Separate Taxation
Real estate income		Income derived from the leasing of land ,buildings, sailing vessels, aircraft, etc.	Aggregate Taxation
Interest income		Income derived overseas from interest paid on savings and other earnings, etc.	Aggregate Taxation
		Income derived from interest from specified bonds, etc. (★)	Separate Taxation
		Income derived from interest from savings and other earnings.	Withholding Tax at Source
Dividend income		Income derived from dividends from surplus of corporations, or from distribution of profit, etc. from publicly-subscribed investment trusts. (★) * Excluding income for which you choose to use separate taxation.	Aggregate Taxation
		Income such as proceeds from securities investment trusts sold by public offering (income from listed stocks and), for which you choose to use separate taxation. (★)	Separate Taxation
		Income derived from divisions of earnings etc. from corporate bond-like privilege of special purpose trust (restricted to private offering)	Withholding Tax at Source
Employment income		Income derived from salaries, wages, bonuses, allowances, etc.	Aggregate Taxation
Miscellaneous income	Public pensions	Income derived from National Pension, Employee Pension, defined-benefit corporate pension, defined-contribution corporate pension, other public pensions and certain foreign pensions, etc.	Aggregate Taxation
	Others	Other income including fees for manuscripts, lectures, annuities from life insurance policies, etc. which do not fall into other types of income.	
		Income relating to sale of shares or futures contract, conducted as income activities (excluding those conducted in a business scale)	Separate Taxation
Capital gains		Income derived from sales of golf club memberships, gold bullion, machinery, etc.	Aggregate Taxation
		Income derived from the sale of land, buildings, land-leasing rights, stocks and shares, etc. *In the case of the sale of stocks and shares, etc. income as business income or miscellaneous income is excluded	Separate Taxation
Occasional income		Income derived from lump-sum payments from life insurance policies, prize money, lottery winnings, etc.	Aggregate Taxation
		Income derived from certain lump-sum payments from endowment life insurance policies or lump-sum payments from casualty insurance policies where the term of insurance or mutual relief is 5 years or less.	Withholding Tax at Source
Timber income		Income derived from the sale of harvested forestry resources (timber), which have been owned for a period exceeding five years and other activities.	Separate Taxation
Retirement income		Income derived from retirement income, lump-sum pensions, one-time payments of aged pensions, etc. as defined by the Defined Benefits Corporate Pension Law and the Defined-Contribution Pension Law	Separate Taxation

(★) There is a system in place that removes the obligation to declare (refer to page 34)

Note: 1. Aggregate Taxation:

A system whereby tax is calculated in combination with other types of income via the filing of a final tax return.

Note: 2. Separate Taxation:

A system whereby tax is calculated separately from other types of income via the filing of a final tax return.

Note: 3. Withholding Tax at Source:

A system whereby, irrespective of other types of income, when income is received, a certain amount is withheld as tax; and this completes the payment of taxes.

Income mentioned in the “Overview” column of the above table and income derived from gold investment (savings) accounts are also liable to withholding tax at source.

## 1-9 Deductions from income (tax allowances)

Type	Applicable Cases
Deduction for casualty losses	In the case of damage to property or household effects caused by theft, disaster or embezzlement
Deduction for medical expenses	If you have paid medical expenses, etc. that exceed a certain amount
Deduction for social insurance premiums	If you have paid social insurance premiums, such as premiums for health insurance, National Health Insurance, social medical insurance for the old-aged, Nursing-care Insurance and National pension
Deduction for small business mutual aid premiums	In the case that there are payments of premiums paid into mutual aid societies for small businesses based on the Small Enterprise Mutual Relief Projects Act, corporate pension premiums and personal pension premiums under the Defined Contribution Pension Act, premiums paid into mutual aid societies for people with disabilities
Deduction for life insurance premiums	In the case that there are payments relating to new (former) life insurance, medical care insurance, new (former) personal pension insurance
Deduction for earthquake insurance premiums	If you have paid premiums on earthquake insurance policies or (former) long-term casualty insurance policies
Deduction for donations	If you have made donations to national government in Japan, hometown tax (donations to prefectures or municipalities), or certain specified political donations
Exemption for widows or widowers	If you are a widow or widower
Exemption for working students	If you are a working student
Exemption for person with disabilities	If you, your spouse qualified for an exemption or dependents have a disability
Exemption for spouses	If your spouse qualifies for an exemption
Special exemption for spouses	If your total annual income is not more than 10 million yen and your spouse's income exceeds 380,000 yen but is less than 760,000 yen.
Exemption for dependents	If you have any dependents who qualify for an exemption
Basic exemption	The basic exemption is 380,000 yen

## 1-10 Deductions from tax (main tax credits, etc.)

Type	Applicable Cases
Credit for dividends	When earning dividend income (excluding that for which separate taxation is elected).
Special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.)	If you have constructed, purchased or rebuilt a house used as a dwelling or carried out specific additions or improvements, etc. (barrier-free improvements, improvements of home for better energy saving performance or improvements of houses to accommodate multi-family cohabitation) with a housing loan and you provide the house for residential use within 6 months.
Special credit for contributions to political parties	When you have made certain specified contributions to a political party or political organization
Special credit for donation to certified NPOs, etc.	If you have made a donation to a certified NPO, etc.
Special credit for donation to public interest incorporated association, etc.	If you made any donation to a specific public interest incorporated association, public interest incorporated foundation, incorporated educational institution, etc., social welfare juridical person, juridical person for offenders' rehabilitation or national and municipal university corporations up to certain amount.
Special credit for anti-earthquake improvement made to an existing house	In the case of having executed anti-earthquake improvement work to your house provided for residential use.
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 or accommodate multi-family cohabitation and you provide the house for residential use within 6 months.
Special tax credit for new building, etc. of a certified house	If you have built a certified house, or purchased the one, and you provide the house for residential use within 6 months.

## 1-11 Deductions from amount of income tax and special income tax for reconstruction

Type	Applicable Cases
Credit for foreign tax	If you have paid foreign income tax
Deduction for withholding income tax etc.	Amount of income tax etc. which has been withheld from salary or pensions, etc. when received

# 1-12 Who Must File A Final Return

Please confirm the following provisions according to your resident status for 2017, because you are required to file a final return if any of the provisions applies to your situation.

Resident	<p align="center"><b>1. An Employment Income Earner</b></p> <p align="center">※ Most of them need not file a final return because of the year-end adjustment.</p> <p>You are required to file a final return if;</p> <p>(1) Your total amount of earnings from employment income exceeded 20,000,000 yen.</p> <p>(2) You received whole salaries that had been subjected to withholding from one source only, and your total amount of various types of income (excluding employment and retirement income) exceeded 200,000 yen.</p> <p>(3) You received whole employment income that had been subjected to withholding from two or more sources, and the total amount of earnings from employment, etc. not subject to the year-end adjustment or withholding tax and various types of income (excluding employment income and retirement income) exceeded 200,000 yen.</p> <p>* However, you need not file a final return if your total amount of earnings from employment, etc. subject to withholding tax did not exceed [1,500,000 yen plus the total amount of (a) the deduction for social insurance premiums, (b) the deduction for small business mutual aid premiums, (c) the deduction for life insurance premiums, (d) the deduction for earthquake insurance premiums, (e) the exemption for persons with disabilities, (f) the exemption for widows or widowers, (g) the exemption for working students, (h) the exemption and special exemption for spouses, and (h) the exemption for dependents;] and your total amount of various types of income (excluding employment and retirement income) subject to withholding tax was 200,000 yen or less.</p> <p>(4) Persons employed at foreign diplomatic establishments, their household employees, and others for whom income taxes and special income taxes for reconstruction are not withheld at the source upon the payment of salaries</p> <p>(5) You received salaries, etc. abroad.</p> <p>(6) You are a director of a family company or a relative of the director thereof, and received, besides remuneration, either “(a) interest on loans, rent for a store, office, factory, or other real property, or (b) charges for the use of machines and tools” from the company concerned.</p> <p>(7) The withholding of income tax etc. of your employment income in 2017 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.”</p> <p>* Even when any of the above conditions applies to you, you are not required to file a final return if the tax calculated after subtracting all your deductions, including the basic exemption from your total income, is less than the sum of your credit for dividends and special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.), received in your year-end adjustment.</p>
	<p align="center"><b>2. Persons Earning Only Miscellaneous Income from a Public Pension or Other Source</b></p> <p>Persons for whom a balance remains after subtracting income deductions from miscellaneous income from public pensions are required to file final tax returns.</p> <p>Note: You are not required to file a final tax return of income tax etc. if your amount of earnings from public pensions is 4,000,000 yen or less and the whole public pensions that have been subjected to withholding (refer to page 31) .</p>
	<p align="center"><b>3. Persons with retirement income</b></p> <p>Persons receiving retirement benefits or other payments from a foreign company from which taxes are not withheld are required to file final tax returns.</p> <p>Note: If you submit a "return form relating to retirement income earners[退職所得の受給に関する申告書]" to the payer of retirement benefits, taxation of income tax etc. related to income from retirement is generally completed solely through withholding at the source by the payer upon the payment of the retirement benefits, and no tax return is required to be filed.</p> <p>If you earn income other than retirement income, please reference the 1 or 4.</p>
	<p align="center"><b>4. Persons other than the above</b></p> <p>You are required to file a final return if:</p> <p>The amount of tax calculated based on the amount of your total income less the total amount of the basic exemption and other deductions is greater than the total sum of your tax credit for dividends.</p>
	<p><b>Non-Resident</b></p> <p>You are required to file a final return if:</p> <p>You have income subject to non-resident's aggregate taxation (refer to page 10) .</p> <p>* You are not required to file a final return if the tax calculated after subtracting the basic exemption, the deduction for casualty losses and the deduction for donations from your total income, is less than your tax credit for dividends.</p>

**(Reference1) Outline of taxation on non-residents**

<div> <div>Classification of non-resident</div> <div>Income type</div> </div>	Non-resident				(Reference) Foreign corporation
	Those holding a permanent establishment		Those not holding a permanent establishment	Withholding income tax	
	Income attributable to a permanent establishment (refer to page 12)	Other income			
(Business income)	[Aggregate taxation] (refer to page 7 )	[Untaxed]		No	No
① Income generated from the utilization or possession of assets (excluding those applicable to ⑦ to ⑮)		[Aggregate taxation (partial)]		No	No
② Income generated from the transfer of assets				No	No
③ Distribution of profits from partnership business	[Aggregate taxation after being withheld at source]	[Untaxed]		20%	20%
④ Income from the transfer of land, etc.		[Aggregate taxation after being withheld at source]		10%	10%
⑤ Income from the business of providing personal services				20%	20%
⑥ Rent income from real property, etc.				20%	20%
⑦ Interests, etc.				15%	15%
⑧ Dividends, etc.				20%	20%
⑨ Interests on loans				20%	20%
⑩ Royalties, etc.				20%	20%
⑪ Salaries and other rewards for the provision of personal services, public pensions, severance allowances, etc.		[Withholding tax at source] (refer to page 7 )		20%	—
⑫ Monetary awards for the advertisement of a business				20%	20%
⑬ Pensions based on life insurance contracts, etc.				20%	20%
⑭ Money for payment for installment savings accounts, etc.				15%	15%
⑮ Distribution of profits based on silent partnership contracts				20%	20%
⑯ Other domestic source income	[Aggregate taxation]	[Aggregate taxation]		No	No

(Note) 1. Please note that income attributable to a permanent establishment (refer to page 12) occasionally in duplicate falls

under domestic source income stated in ① to ⑩ in the table above.

2. Of the ⑪ Income generated from the transfer of assets in the table above, income other than those falling under income attributable to a permanent establishment is taxed only when the income corresponds to that set forth in Article 281, paragraph (1), item (i) to (viii) of the Order for Enforcement of the Income Tax Act.
3. Please note that some of the income subject to aggregate taxation in the table above becomes subject to separate taxation or withholding tax at source under certain circumstances, pursuant to the provisions of the Act on Special Measures concerning Taxation.
4. Please note that some withholding tax rates in the table above relating to certain income is reduced, or tax is not withheld under certain circumstances, pursuant to the provisions of the Act on Special Measures concerning Taxation.

## **(Reference2) DOMESTIC SOURCE INCOME**

The following income is treated as domestic source income:

- (1) Income attributable to a permanent establishment, income from the utilization, possession, or disposal of assets located in Japan.
- (2) 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.
- (3) Income from sale or disposal of land, rights established on land, buildings, and facilities attached to buildings, or structures in Japan.
- (4) 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.
- (5) Rent or other compensation for the use or lease of real estate in Japan and rights therein or established thereon.
- (6) 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.
- (7) Dividends on surplus, dividends of profits, distribution of surpluses received, etc. from domestic corporations.
- (8) Interest on loans that are provided for business operators for their business conducted in Japan.
- (9) 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.
- (10) 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.
- (11) Monetary awards for the advertisement of a business conducted in Japan.
- (12) Pensions, etc. based on life insurance contracts concluded through entities located in Japan.
- (13) Money for payment for installment savings accounts, etc. received by entities located in Japan.
- (14) Distributions of profits based on silent partnership arrangements, etc. for contributing capital to a business operating in Japan.
- (15) 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.

Additionally, the above excluding (1) and (15) are subject to withholding at source.

- 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) A venture capital investment limited partner-ship agreement as stipulated in Section 3, Article 1 of the Law Relating to Venture Capital Investment Limited Partnerships;
  - (2) A limited liability partnership agreement as stipulated in Section 3, Article 1 of the Law Relating to Limited Liability Partnerships;
  - (3) A contract of partnership as stipulated in Section 667, Article 1 of the Civil Code;
- Note: 3. Income received from a person who uses a purchased property as a dwelling place for himself / herself or his / her relatives is not the income of 3. but the income from sources in Japan of (Reference1 ② (Income generated from the transfer of assets)) 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 income from business conducted in Japan mentioned in Reference1 ⑨ (Interests on loan).
- 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.

## 1-13 Tax Refunds Available by Filing a Final Return

Even when a person is not legally required to file a final return, if a person has overpaid as a result of taxes withheld at the source or through the prepayment of estimated taxes, a tax refund can be claimed by filing a return for the sake of a refund (refund returns). **Request for refund can be made prior to Wednesday, February 15, 2017.** Please note that, as a rule, assistance for completing tax return is not available at Tax Office on days they are closed (Saturdays, Sundays and national holidays), and that tax returns are not accepted on these days. The following persons are advised to see if they are qualified for refund return:

1. Those persons with small amount of income in 2017, who received dividends subject to aggregate taxation or manuscript fees.
2. Those persons with employment income who can claim deductions for casualty losses, medical expenses, 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 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. Those persons whose income is limited to miscellaneous income from “public pensions, etc.” and who can claim deduction for casualty loss, deduction for medical expenses, life insurance premiums deduction, earthquake insurance premiums deduction, deduction for donation, etc.
4. Those persons with employment income who were not subject to the year-end adjustment because they terminated their employment before the end of 2017, and were not reemployed during the remaining period of the year.
5. Individuals with retirement income who fall under one of the following provisions.
  - (1) Individuals for whom a deficit results when income deductions are subtracted from total various incomes, excluding retirement income.
  - (2) Individuals for whom 20.42% of their retirement income was withheld at source resulting in an amount of withheld income tax etc. exceeding normal levels because they did not submit a “return form relating to retirement income earners[退職所得の受給に関する申告書]” when receiving their retirement income

Retirement income is calculated as follows.

- For only general retirement allowances, etc. (retirement allowances other than specified officer retirement allowances)  
(Amount of earnings from general retirement allowances, etc. — deduction for retirement income<sup>\*1</sup>) × 0.5
- For only specified officer retirement allowances, etc. (which are paid as retirement allowances corresponding to a service period of five years or less as officers, etc., among all retirement allowances to be paid)  
Amount of earnings from specified officer retirement allowances, etc. — deduction for retirement income<sup>\*1</sup>
- For both general retirement allowances, etc. and specified officer retirement allowances, etc. ((1)+(2))

① { Amount of earnings from general retirement allowances, etc.

—  $\frac{(\text{deduction for retirement income}^{*1} - \text{deduction for specified officer retirement income}^{*2})}{\text{B}}$  } × 0.5

② specified officer retirement allowances, etc. —  $\frac{\text{deduction for specified officer retirement income}^{*2}}{\text{D}}$

When falling under the following (1) or (2), one of the following is applied regardless of the above provisions.

(1)  $\frac{\text{A}}{\text{B}} < \frac{\text{C}}{\text{D}}$

(Amount of earnings from specified officer retirement allowances, etc. + Amount of earnings from general retirement allowances, etc.) — deduction for retirement income<sup>\*1</sup>

(2)  $\frac{\text{C}}{\text{D}} < \frac{\text{A}}{\text{B}}$

{Amount of earnings from general retirement allowances, etc.

— (deduction for retirement income<sup>\*1</sup> — Amount of earnings from specified officer retirement allowances, etc.)} × 0.5

\*1 The deduction for retirement income is calculated as follows.

- i. For individuals whose employment period is 20 years or less;  
400,000 yen × number of years of employment (“800,000 yen” if less than 800,000 yen)
  - ii. For individuals whose employment period is more than 20 years:  
700,000 yen × number of years of employment - 6,000,000 yen
- Individuals who have ceased working due to a disability may add 1,000,000 yen to the amounts as calculated above.

\*2 The deduction for specified officer retirement income is calculated as follows.

- i. In the case that there is no overlap between the service period concerning specified officer retirement allowances and the service period concerning general retirement allowances, etc.  
400,000 yen × Service years of specified officers, etc.

- ii. In the case that there is overlap between the service period concerning specified officer retirement allowances, etc. and the service period concerning general retirement allowances, etc.

$400,000 \text{ yen} \times (\text{Service years of specified officers, etc.} - \text{Overlapped service years})$

$+ 200,000 \text{ yen} \times \text{Overlapped service years}$

- ◎ For the amount of earnings from retirement income and the deduction for retirement income, please write them in the block "○ Matters relating to retirement income" on the third page of your return. If you received a specified officer retirement allowance, please write the amount of earnings and the deduction for the retirement income in brackets on the upper column.

- 6. Those persons who pay their tax in advance but are not required to file a final return.

## 1-14 Major revisions that apply to your 2017 income tax etc.

1. When residents make a certain effort toward maintaining and improving health and preventing diseases within a year and pay for specified OTC drugs for themselves, their spouse or other relatives living in the same household during the period from January 1, 2017 to December 31, 2021, said residents are eligible for a special exception for a medical expense deduction under the self-medication taxation system as per their choice.
  2. Any individual applying for a deduction for medical expenses is required to attach a "Detailed statement of medical expense deduction" or a notice of medical expenses issued by a medical insurer, etc. when submitting a final return (for the application of a special exception for a medical expense deduction under the self-medication taxation system, a "Detailed statement of self-medication taxation system" needs to be attached.).
  3. The upper limit of the deduction for employment income has been lowered to 2,200,000 yen (deduction for employment income in cases where the employment income exceeds 10,000,000 yen).
  4. Regarding special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.), the following additions have been made: specified improvements for the enhancement of durability that are carried out with specified insulation retrofit work is added to construction to which said special credit is applicable; and housing loans, etc. equivalent to costs required for specified improvements for the enhancement of durability that are carried out with specified insulation retrofit work are added to the scope of housing loans, etc. to which a tax credit rate of 2% is applicable.
  5. Regarding a special tax credit for specified housing improvements, improvements for the enhancement of durability that are carried out with anti-earthquake improvements or general insulation retrofit work are added to construction to which said special credit is applicable. In addition, the tax credit amount is decided at 10% of the sum total of standard construction costs incurred for anti-earthquake improvements or general insulation retrofit work and standard construction costs incurred for improvements for the enhancement of durability (limited to 2.5 million yen (or 3.5 million yen when a photovoltaic power generation apparatus is installed with general insulation retrofit work)).
  6. Concerning the taxation principles for non-residents, necessary revisions were made in response to the revision of conventional Japanese laws based on the entire income principle to the attributable income principle, which complies with the OECD model tax convention after the revision in 2010. An example of the revision is that income attributable to a permanent establishment has become part of the domestic source income instead of income generated from business conducted in Japan as in the past.
- \* For further details, please visit the NTA website or your nearest Tax Office. In the NTA website, we provide various resources including “Outline of the revised income tax laws for 2017 [平成 29 年分 所得税の改正のあらまし].”



## 1-15 Regarding Payment of Tax

Taxes can be paid using the following various methods that taxpayers can select. Details of each payment procedure are available on the NTA website.

**The due date for tax payment for income tax, etc. declared for 2017 (for the third installment) will be Thursday, March 15, 2018.**

### ① Tax payment by transfer account

**The date of tax payment by transfer account for income tax, etc. declared for 2017 (for the third installment) will be Friday, April 20, 2018.**

Please ensure that the balance in the account is sufficient for tax payment by transfer account.

Tax payment by transfer account is available only when a final return is submitted by the due date.

\* To apply for the tax payment by transfer account, please fill out the "Application (notification of change) for tax payment by transfer account" on page 67 and submit the form to the competent Tax Office or a financial institution by Thursday, March 15, 2018.

If you the Tax Office in the district where you stayed or resided changed by moving etc., or you change your account for tax payment by transfer account, you need a change procedure of the tax payment by transfer.

### ② Payment using e-Tax

Taxes can be paid from home, etc. via the Internet.

The two payment methods using e-Tax are online payment using Internet banking and direct payment whereby taxes are paid through a direct debit from a bank account in the name of the taxpayer after a final return is submitted through e-Tax.

\* Please make sure of a "notice of completion of direct payment," which is stored in the message box of e-Tax when payment is withdrawn from a bank account using direct payment.

### ③ Payment using a credit card

Taxes can be paid from a dedicated website through the Internet.

Details are available on the NTA website.

### ④ Tax payment in cash at a financial institution or a Tax Office

## 1-16 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, you need to make corrections through 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.

◎ If you have forgotten to file a return by the deadline, 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, **an additional tax** may be levied, and concurrent payment of a **delinquent tax** will also be required for the period from the day following the legal filing deadline through the date of actual payment (refer to page 1) .

## 1-17 Obligation to file consumption tax return and necessary report

1. For sole business proprietors whose taxable sales exceed 10,000,000 yen for 2017  
 If your taxable sales for 2017 exceed 10,000,000 yen, **you will be categorized as a taxable person for the purpose of consumption tax in 2019.** 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 with jurisdiction over the location of your address 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, individuals whose taxable sales in the second preceding year before the taxable period amounts less than 50,000,000 yen can select 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 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 2019 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, 2018.
  - \*1 Even if the sole business proprietor’s taxable sales for 2016 (the base period for 2018) do not exceed 10,000,000 yen, but the taxable sales for the specified period (the period from January 1, 2017 through June 30, 2017) exceed 10,000,000 yen, the sole business proprietor will be categorized as a taxable person for the purpose of consumption tax in 2018.  
 Meanwhile, 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 with jurisdiction over the location of your address without delay.
  - \*2 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 a side job using the Internet.
  - \*3 Please note that a taxpayer under the general taxation system (those not under the simplified taxation system) may not deduct consumption tax paid at the time of purchases and the payment of expenses without both a ledger and an invoice stating taxable purchases, etc.
2. For sole business proprietors whose taxable sales exceed 10,000,000 yen for 2015  
 If your taxable sales for 2015 exceed 10,000,000 yen, you will be categorized as a taxable person for the purpose of consumption tax in 2017.  
 In such a case, you are required to file your consumption tax return and make tax payment by Monday, April 2, 2018.
  - \*1 Even if taxable sales are 10,000,000 yen or less for 2015, those whose taxable sales exceed 10,000,000 yen for the specified period (from January 1, through June 30, 2016) will be categorized as taxable person for the purpose of consumption tax in 2017.  
 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.
  - \*2 Sole business proprietors that made a purchase of specified high value asset on, may not be eligible for system of tax exemption sales thresholds for enterprises and simplified tax system for the year subsequent to the year of the date on which the purchase was made. For details, including provisional measures, please access the NTA website “Notice on the consumption tax law revision (April, 2016) (November, 2016 revision) [消費税法改正のお知らせ(平成28年4月)(平成28年11月改訂)]”.
  - \* Please refer to “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 the NTA website.

## 1-18 Notification

### ◎ Attached documents for tax deductions for medical expenses

When applying for a deduction for medical expenses starting from the final return for 2017, you are required to attach the "Detailed statement of medical expense deduction" (or the "Detailed statement of self-medication taxation system" for the application of the self-medication taxation system). Receipts of medical expenses are not required to be attached or presented.

However, receipts should be kept at home as a Tax Office may request the presentation or submission of receipts (excluding those relating to a notice of medical expenses) for confirming information stated on the detailed statement in a five-year period from the due date of final returns.

\* Receipts can alternatively be attached or presented until the final returns for 2019.

### ◎ 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.

### ◎ Exemption for dependents, etc. for relatives residing overseas

For final tax returns filed for 2016 and subsequent years, those who wish to apply for an exemption for dependents (refer to page 48), a (special) exemption for spouses (refer to page 46, 47), or an exemption for persons with disabilities (refer to page 45) 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.

Also, in certain cases, for dependents aged below 16 that do not possess an address in Japan, a set of "Documents Concerning Relatives" and "Documents Concerning Remittances" must now be submitted to the local municipal office where the address is located. (refer to page 61)

\*1: "Documents Concerning Relatives" refer to 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" refer to the following documents which prove payments you made to relatives residing overseas in 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: If such documents are submitted or presented to employers 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.

### ◎ Reporting of Assets and Liabilities

- If anyone, required to file a final return (refer to page 17), has various incomes excluding retirement allowances for that year that exceed 20 million yen and owns properties whose total value is 300 million yen or more, or owns assets whose total value is 100 million yen or more that are subject to the exit tax system, as of December 31 of that year, it has been decided that he/she needs to submit his/her "reporting of assets and liabilities" that state the type, quantity and value of assets, the amount of liabilities and other necessary information by March 15 in the following year to the Tax Office in the place for income tax payment. (The due date for submitting "reporting of assets and liabilities", as of December 31, 2016 is Thursday, March 15, 2018.)

\* For details, please refer to "Notice on Reporting of Assets and Liabilities [財産債務調書制度に関するお知らせ]" on the the NTA website.

## ◎ Reporting 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 "reporting of foreign assets" that state the type, quantity, price, and other necessary information of the foreign assets by March 15 in the following year to the Tax Office in the place for income tax payment or in the place for his/her domicile. (The due date for submitting "reporting of foreign assets", as of December 31, 2017 is Thursday, March 15, 2018).

\* For details, please refer to "Notice on Reporting of Foreign Assets[国外財産調書制度に関するお知らせ]" on the NTA website.

## 1-19 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. (refer to page 31) 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 certificate 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 (deduction) of individual inhabitant tax on income from public pensions, etc.

In principle, for those who are already subject to special collection in 2017 will continue to pay taxes under the special collection framework. For those reaching the age 65 at the dates of birth from April 3, 2017 through April 2, 2018 will be newly subject to the special collection framework from 2018.

### ◎ Dividend income concerning listed stocks, etc.

Regarding dividend income concerning listed stocks, when a taxation method selected for individual inhabitant tax is different from the taxation method for income tax, etc. (including cases where dividend income concerning listed stocks is not declared for individual inhabitant tax purposes), an individual inhabitant tax return needs be filed.

### ◎ 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 (refer to page 52), the remaining amount may be deducted from individual inhabitant tax for the following year (for fiscal 2018).

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 by Thursday, March 15, 2018 in principle. Anyone who received this deduction through the year-end adjustment is excluded from this system.

## 2 Final Return, Appendix, Statement, etc.

### 2-1 Types of final return form

There are two types of final return form, A and B. Please refer to the table below to see which one you should use.

Form to use		Contents of final return
A (Page 1 and 2)		Those who have employment income, miscellaneous income, dividend income or occasional income and who do not have any prepaid tax * When subtracting losses carried forward from the previous year's return to the current year's portion, <i>Final Return Form B</i> should be used.
B (Page 1 and 2)		Everyone regardless of the type of income
Either B and separate taxation form, or B and case of loss form	B and separate taxation form (Page 3)	1) Those who have capital gains related to land or building, etc.
		2) Those who have capital gains related to stocks and shares subject to separate taxation
		3) Those with dividend income from listed stock, etc. who chose to use separate taxation and those with interest income from specified bonds, etc. subject to separate taxation
		4) Those with income from future trade subject to separate taxation
		5) Those with timber income or retirement income
	B and case of loss form (Page 4)	6) Those whose amount of income in 2017 was in deficit
		7) Those who will go into deficit if they subtract casualty losses from their amount of income in 2017
		8) Those who will go into deficit if they subtract their amount of losses carried-over from their amount of income in 2017

Those who are completing form B and also fall into any of the categories listed from 1) to 8) above, should attach a separate taxation form or case of loss form depending on the content of the return.

And those who need separate taxation form or case of loss form in addition to form B can get the respective instructions.

The second duplicate is your copy. Please keep it to prepare the tax return for the next year.

The certificate of income and withholding tax and other attached documents should be affixed to a backing paper for attached documents (when affixing the statement of income, to the reverse side of the statement) and submitted together with the tax return.

### 2-2 Appendix and statement, etc.

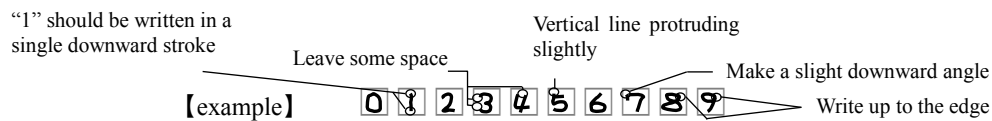
Depending on the content of the return, the following may be used as appendix and calculation forms.

Appendix (for losses carried-over related to transfer of listed stocks and shares)
Appendix (for losses carried-over relating to future trade)
Appendix (for victims of the Great East Japan Earthquake)
Statement of income from the transfer of assets (Return form appendix, detailed statement and calculation form)
Detailed statement and calculation form of capital gains, etc. derived from transfer of stocks and shares, etc.
Table for calculating amount of necessary expenditure when a special exception is to be applied in calculating income of home workers
Calculation form relating to the income derived from the business conducted by limited liability partnerships.
(appendix) Form for calculating losses not included in business expenses relating to the income derived from the business of partnerships
Detailed statement concerning specially designated expenditures for employment income earners
Calculation form for aggregation of profit and loss.
Calculation form for averaging taxation on fluctuating income and temporary income
Calculation form for credit for dividends related to specific investment trusts
Detailed statement and calculation form for special credit for loans, etc. related to a dwelling (special additions and improvements, etc.)
Detailed statement and calculation form for special credit for contributions to political parties
Detailed statement and calculation form for special credit for donation to certified NPOs, etc.
Detailed statement and calculation form for special credit for donation to public interest incorporated association, etc.
Detailed statement and calculation form for special credit for anti-earthquake improvement made to an existing house
Detailed statement and calculation form for special tax credit for specified housing improvements
Detailed statement and calculation form for special tax credit for new building, etc. of a certified house
Detailed statement for credit for foreign taxes
Statement of income
Confirmation of the Type of Resident Status, Etc.
Detailed statement of medical expenses

A final return, appendix, statement, etc., are available for download from the NTA website.

## 2-3 Cautions for filling in the return form

1. The form consists of carbon copies. Spread the sheet or tear off the page 2 from page 1 along the perforation in the middle of the sheet. Write firmly with a black ballpoint pen.
2. The second sheet is your copy and you may detach it. Please get it off when you submit the tax return.
3. Employment income earners or those with miscellaneous income from public pensions, etc. must attach on a backing paper for attached documents the “**the original record of withholding for employment income**” or “**the original record of withholding for public pensions, etc.**” issued by their employer or payer of their pension.
4. **Those with business income, real estate income and timber income** must attach and submit a “**statement of earnings and expenses**” with a breakdown of amount of aggregate earnings and necessary expenditure. Those filing a blue return must attach and submit the “**financial statement for blue return.**”
5. When filling boxed by figures, please write neatly in the center as follows:



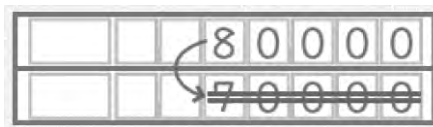
If you have amounts over one hundred million, fill out the boxes as shown below:

(Example for the figure 1,234,567,890)

【example】 1 2 3 4 5 6 7 8 9 0

6. When correcting an entry, cross out the error with two ruled lines and write the correction in an available blank space such as the block above.

【example】



# 2-4 Form A (page 1 for draft)

税務署長 平成 年 月 日		F A O 1 1 3	
住所 (又は居所)		個人番号	
フリガナ		氏名	
性別 男 女		世帯主の氏名	
生年月日		世帯主との続柄	
平成 年 1 月 1 日の住所		電話 番号	
		自宅・勤務先・携帯	

第一表 (平成二十九年分以降用)

整理番号		翌年以降	
収入金額等		(単位は円)	
給与	⑦	課税される所得金額 (⑤ - ②①)	②①
公的年金等	⑧	上の②①に対する税額	②②
その他	⑨	配当控除	②③
配当	⑩	(特定増改築等) 区分	②④
一時	⑪	住宅借入金等特別控除 分	②⑤
合計	⑫	政党等寄附金等特別控除	②⑥
所得金額	⑬	住宅耐震改修特別控除 区分	②⑦
給与	⑭	住宅特定改修・認定住宅新築等特別税額控除 分	②⑧
雑	⑮	差引所得税額	③②
配当	⑯	災害減免額	③③
一時	⑰	再差引所得税額 (基準所得税額)	③④
合計	⑱	復興特別所得税額 (③④ × 2.1%)	③⑤
所得から差し引かれる金額	⑲	所得税及び復興特別所得税の額 (③④ + ③⑤)	③⑥
社会保険料控除	⑲	外国税額控除 区分	③⑦
小規模企業共済等掛金控除	⑲	所得税及び復興特別所得税の源泉徴収税額	③⑧
生命保険料控除	⑲	所得税及び復興特別所得税の源泉徴収税額	③⑨
地震保険料控除	⑲	所得税の申告納税額	④①
寡婦、寡夫控除	⑲	還付される税金	④②
勤労学生、障害者控除	⑲	配偶者の合計所得金額	④③
配偶者(特別)控除 区分	⑲	総所得・一時所得の所得税及び復興特別所得税の源泉徴収税額の合計額	④④
扶養控除	⑲	未納付の所得税及び復興特別所得税の源泉徴収税額	④⑤
基礎控除	⑲	申告期限までに納付する金額	④⑥
⑥から⑱までの計	⑲	延納届出額	④⑦
雑損控除	⑲	延納届出額	④⑧
医療費控除 区分	⑲	延納届出額	④⑨
寄附金控除	⑲	延納届出額	④⑩
合計	⑲	延納届出額	④⑪
所得税の申告納税額	⑲	延納届出額	④⑫

復興特別所得税額の記入をお忘れなく。

(税理士 署名押印 電話番号)		税理士法第30条 の書面提出有	
(印)		税理士法第33条 の2の書面提出有	
整理	区分異動	管理	納管
整理	管理	納管	事務
整理	管理	納管	住民
整理	管理	納管	検査
整理	管理	納管	一連番号

# 2-5 Form A (page 2 for draft)

## 平成 年分の所得税及び復興特別所得税の確定申告書A

住 所

フリガナ氏名

### ○ 所得の内訳（所得税及び復興特別所得税の源泉徴収税額）

所得の種類	種目・所得の生ずる場所又は給与などの支払者の氏名・名称	収入 額	所得税及び復興特別所得税の源泉徴収税額
		円	円
		所得税及び復興特別所得税の源泉徴収税額の合計	円

### ○ 雑所得（公的年金等以外）・配当所得・一時所得に関する事項

所得の種類	種目・所得の生ずる場所	収入 額	必要経費等
		円	円

### ○ 住民税に関する事項

16歳未満の扶養親族	扶養親族の氏名	続柄	生年月日	別居の場合の住所
	個人番号			
	扶養親族の氏名	続柄	生年月日	別居の場合の住所
	個人番号			
給与・公的年金に係る所得以外（平成30年4月1日において65歳未満の方は給与所得以外）の所得に係る住民税の徴収方法の選択				
<input type="radio"/> 給与から差引き <input type="radio"/> 自分で納付				
配当に関する住民税の特例				
非居住者の特例				
配当割額控除額				
寄附税額控除	都道府県、市区町村分	条 例 指定分	都道府県、市区町村	
別居の控除対象配偶者・控除対象扶養親族の氏名・住所				

整理番号

F A 0 0 6 7

### ○ 所得から差し引かれる金額に関する事項

⑥ 社会保険料控除	社会保険の種類	支払保険料 円	⑦ 掛金の種類	支払掛金 円
	合 計		合 計	
⑧ 新生命保険料の計		円	旧生命保険料の計	円
新個人年金保険料の計			旧個人年金保険料の計	
介護医療保険料の計				
⑨ 地 震 保険料の計		円	旧長期損害保険料の計	円
⑩ 本人・配偶者控除	<input type="checkbox"/> 寡婦（寡夫）控除 <input type="checkbox"/> 死 別 <input type="checkbox"/> 生 死 不 明 <input type="checkbox"/> 離 婚 <input type="checkbox"/> 未 帰 還			
	<input type="checkbox"/> 勤労学生控除 学校名			
⑪ 氏 名				
⑫ 配偶者の氏名	生 年 月 日	<input type="checkbox"/> 配偶者控除 <input type="checkbox"/> 配偶者特別控除		
個人番号	明・大 昭・平			
⑬ 控除対象扶養親族の氏名	続 柄	生 年 月 日	控 除 額	
明・大 昭・平			万円	
個人番号			万円	
明・大 昭・平			万円	
個人番号			万円	
明・大 昭・平			万円	
個人番号			万円	
⑭ 扶養控除額の合計			万円	

⑰ 雑損控除	損害の原因	損害年月日	損害を受けた資産の種類など	
	損 害 額	保険金などで補填される金額	差引損失額のうち災害関連支出の金額	
⑱ 医療費控除	支払医療費等	円	保険金などで補填される金額	円
⑲ 寄附金控除	寄附先の所在地・名称	寄 附	円	

### ○ 特例適用条文等

第二表（平成二十九年分以降適用）○第二表は、第一表と一緒に提出してください。○源泉徴収票、国民年金保険料や生命保険料の支払証明書などを申告書に添付しなければならない書類は添付書類台紙などに貼ってください。

一連番号



## 2-6 Form B (page 1 for draft)

税務署長 年 月 日 平成 年分の 所得 税 及 び 復興 特別 所得 税 の 申告書 B		F A 0 1 2 3	
住所 (又は事業所 事務所 居所など)	個人番号	フリガナ	氏名
平成 年 月 日 住	性別 男 女	職業	屋号・雅号
	生年 月 日	電話番号	自宅・勤務先・携帯
受付印 (単位は円)	種類	青色	分離
収入金額等	事業等 (ア)	業農 (イ)	不動産 (ウ)
	利子 (エ)	配当 (オ)	給与 (カ)
	雑 公的年金等 (キ)	その他 (ク)	総合譲渡 短期 (ケ)
	長期 (コ)	一時 (サ)	
所得金額	事業等 (1)	業農 (2)	不動産 (3)
	利子 (4)	配当 (5)	給与 (6)
	雑 (7)	総合譲渡・一時 (8)	合計 (9)
所得から差し引かれる金額	雑損控除 (10)	医療費控除 (11)	社会保険料控除 (12)
	小規模企業共済等掛金控除 (13)	生命保険料控除 (14)	地震保険料控除 (15)
	寄附金控除 (16)	寡婦・寡夫控除 (18)	勤労学生・障害者控除 (19)
	配偶者(特別)控除 (21)	扶養控除 (23)	基礎控除 (24)
	合計 (25)		
税務署長 署名押印 電話番号	整理番号	翌年以降 送付不要	
税理士法第30条 の書面提出有	税理士法第33条 の2の書面提出有		
課税される所得金額 (9-26)又は第三表 上の26に対する税額 又は第三表の26	26	000	
配当控除 (28)	28		
区分 (特定増改築等) 区分 住宅借入金等特別控除	29		
政党等寄附金等特別控除 (31-33)	31-33		
住宅耐震改修特別控除 住宅特定改修・認定住宅 新築等特別税額控除 差引所得税額 (26-29-31-33-37)	38		
災害減免額 (39)	39		
再差引所得税額 (基準所得税額) (38-40)	40		
復興特別所得税額 (40×2.1%)	41		
所得税及び復興特別所得税の額 (40+41)	42		
外国税額控除 (43)	43		
所得税及び復興特別 所得税の源泉徴収税額 所得税及び復興特別 所得税の申告納税額 (42-43-44)	44		
所得税及び復興特別 所得税の予定納税額 (第1期分・第2期分)	46		
所得税及び復興 特別所得税の 第3期分の税額 (42-46)	47	00	
納める税金 還付される税金	48		
配偶者の合計所得金額 (49)	49		
専従者給与(控除)額の合計額 (50)	50		
青色申告特別控除額 (51)	51		
雑所得・一時所得等の所得税及び復興特別 所得税の源泉徴収税額の合計額 未納付の所得税及び復興特別 所得税の源泉徴収税額	52		
本年分で差し引く繰越損失額 (54)	54		
平均課税対象金額 (55)	55		
変動・臨時所得金額 (56)	56		
延届納出 申告期限までに納付する金額 (57)	57	00	
延納届出額 (58)	58	000	
還付される税金の場 銀行・金庫・組合 郵便局 名等			
預金 普通 当座 納税準備 貯蓄 種類			
口座番号 記号番号			
整理 異動 管理 補完	A B C D E F G H I J K		
年月日			
連番			
確認			

第一表 (平成二十九年分以降用)

復興特別所得税額の記入をお忘れなく。

納管  
事業  
住民  
資産  
総合  
分離  
検算  
通日付印  
年月日  
連番  
確認

**2-7 Form B (page 2 for draft)**

平成   年分の 所得税及び  
復興特別所得税 の確定申告書 B

整理番号								
------	--	--	--	--	--	--	--	--

F A 0 0 7 7

住所  
フリガナ氏

○ 所得の内訳（所得税及び復興特別所得税の源泉徴収税額）

所得の種類	種目・所得の生ずる場所又は 給与などの支払者の氏名・名称	収 入 金 額	所得税及び復興特別
			所得税の源泉徴収税額
		円	円

④④ 所得税及び復興特別 所得税の源泉徴収税額の 合計額	円
------------------------------------	---

○ 雑所得（公的年金等以外）、総合課税の配当所得・譲渡所得、一時所得に関する事項

所得の種類	種目・所得の 生ずる場所	収 入 金 額	必要経費等	差 引 金 額
		円	円	円

○ 特例適用条文等

\_\_\_\_\_

## ○ 事業専従者に関する事項

事業専従者の氏名	個 人 番 号	続柄	生 年 月 日	従事月数・程度・仕事の内容	専従者給与(控除)額
	<input type="text"/>	明・大昭・平	・		
	<input type="text"/>	明・大昭・平	・		

○ 住民税・事業税に関する事項

⑤⑩ 専従者給与(控除)額の合計額

住 民 税	扶養親族の氏名	個 人 番 号				続柄	生 年 月 日	別 居 の 場 合 の 住 所	寄 附 金 税 額 控 除
							平 . .		都道府県、 市区町村分
							平 . .		住所地の共同基 金会、日本支部分
							平 . .		条例指 定分
							平 . .		都道府県 市区町村
配当に関する住民税の特例		非 居 住 者 の 特 例						給与・公的年金等に係る所得以外（平成30年4月1日において65歳未満の方は給与所得以外）の所得に係る住民税の徴収方法の選択	給与から差引き
配 当 割 額 控 除 額		株 式 等 譲 渡 所 得 割 額 控 除 額							自 分 で 納 付

事業税	非課税所得など	番号	所得金額	円	損益通算の特例適用前の 不動産所得	円	前年中の 開(廃)業	開始・廃止	月
	不動産所得から差し引いた 青色申告特別控除額				事業用資産の譲渡損失など		他都道府県の事務所等		

別居の控除対象配偶者・控除対象扶養親族 ・事業専従者の氏名・住所	氏名	住所	所得税で控除対象配偶者 などとした専従者	氏名	給与	円	一連 番号
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第二表

(平成二十九年分以降用)

第二表は、第一表と一緒に提出してください。○源泉徴収票、国民年金保険料や生命保険料の支払証明書など申告書に添付しなければならない書類は添付書類台紙などに貼ってください。

### 3 How to Fill out Your Final Return

Starting on this page we will show you how to fill out your return in sequence. Please refer to this guide when you make your return.

There are calculation columns provided in the following sections: “amount of earnings, etc.,” “amount of income,” “deductions from income,” “tax calculation,” “report of postponement of payment” on page 1 ; and “inhabitant taxes and enterprises taxes” on page 2 of the final return forms.

Please make your calculations using this guide first, and then write the appropriate items on your final return.

The columns for calculations are arranged as below.

**Example: in the case of dividend income (refer to page 29.)**

Amount of earnings from dividends, etc. (including tax)	(Total)	yen	A
Interest on liabilities*		yen	B
[A] - [B] (subtracted figure)	(* when in deficit)	yen	<b>Amount of dividend income</b>

○ **Item column**  
Write the amount for the item in the amount column on the right

○ **Amount column**  
Write the amount or the result of calculation

○ **Symbol column**  
Symbols refer to the calculation column relating to the amount column to the left.  
Use them when there is a calculation such as [A] - [B].

#### Explanation of Terms

##### ○ **The total income**

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 separate taxation by filing, such income, prior to amount before special credits are applied for long-term and short-term capital gains, has to be added on.

- (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 (refer to page 34) 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**

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 separate taxation by filing, such income, prior to amount before special credits are applied for long-term and short-term capital gains, has to be added on.

- (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 (refer to page 34) 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**

“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.

## 3-1 Name and address, etc.

- (1) (Page 1 of final return) <Form A and B>  
Write the name of the Tax Office with jurisdiction over the area where you live here at the filing date:  
[ 税務署長 ].  
\*The location of each Tax Office and jurisdiction is placed on the NTA website.
- (2) (Page 1 of final return) <Form A and B>  
Write the date you file your return here:  
[ 年 月 日 ] Year/Month/Day.
- (3) (Page 1 and 2 of final return) <Form A and B>  
Write "29" in the box [ ☐ ☐ ] here: [ 平成 ☐ ☐ 年分 ].  
If you use form B, write "確定" here:  
[ 所得税の 申告書 ].
- (4) (Page 1 of final return) <Form A>  
Write your address and post code here at the filing date.  
[ 住所 (又は居所) ].  
If you are filing your return with a Tax Office other than the one in charge of the district where you live, draw a circle (○) around [ 又は居所 ].  
Note: If you are using jurisdiction over your office or business establishment instead of your home address as your "place for tax payment," you must file a notification stating this change in place for tax payment.
- (5) (Page 1 of final return) <Form A and B>  
Write "30" in the space here: [ 平成 年1月1日の住所 ] and write your address as of January 1, 2018.  
If the address is different from the address that you write the above as of January 1, 2018, please make sure to state the new address as of January 1, 2018, please make sure to state the new address.
- (6) (Page 1 of final return) <Form A and B>  
If your Individual Number is notified, write your Individual Number: [ 個人番号 ]. In order to verify your identity, presentation of your identification document or attachment of a copy will be required. (refer to page 65)
- (7) (Page 1 of final return) <Form A and B>  
Write your name here: [ 氏名 (フリガナ) ], indicating the reading of the Chinese characters by writing kana beside it, and apply your seal to the same.  
When writing the pronunciation of names using the Japanese syllabary, please treat voiced sound marks and semi-voiced sound marks as one character and leave a box blank between your first and last name.
- (8) (Page 1 of final return) <Form A and B>  
Indicate your sex by circling [ 男 ] (male) or [ 女 ] (female).
- (9) (Page 1 of final return) <Form B>  
Write your occupation here: [ 職業 ].  
If you are running business, please precisely indicate the nature of your business (greengrocery, automobile repainting shop, etc.).  
Those running several kinds of businesses have to indicate all of them.
- (10) (Page 1 of final return) <Form B>  
Write the name of your business and pseudonym, if there is one here: [ 屋号・雅号 ].
- (11) (Page 1 of final return) <Form A and B>  
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 ].
- (12) (Page 1 of final return) <Form A and B>  
Write your date of birth here: [ 生年月日 ].  
Write the number of the era in which you were born (see the right box) and the year of the era next to it in this order. Use double figures (inserting a zero if necessary) for the year, month and day.
- (13) (Page 1 of final return) <Form A and B>  
Write your telephone number starting with the area code here: [ 電話番号 ], and circle the appropriate classification; [ 自宅 ] (home), [ 勤務先 ] (office) or [ 携帯 ] (mobile).
- (14) (Page 1 of final return) <Form B>  
Circle the type(s) [ 種類 ] 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 from the transfer of assets, etc. in the case of departing from Japan or the special treatment of income from the transfer of assets, etc. in the case that assets were transferred to non-residents as gift, etc.
- (15) (Page 1 of final return) <Form B>  
"Special agricultural income earners" [ 特農の表示 ].  
If income from agriculture accounted for over 70% of your total income in 2017 and over 70% of that agricultural income was earned after September 1, then circle: [ 特農 ].
- (16) (Page 1 of final return) <Form A and B>  
Draw a circle here: [ 翌年以降送付不要 ]  
If you have received your return form by post from the Tax Office and will not require a form next year and beyond, you should draw a circle in the appropriate box.
- (17) (Page 2 of final return) <Form A>  
Write your name and address here: [ 住所、氏名 (フリガナ) ]. Those who have had a return form sent to them by their Tax Office will already have their name and address printed here; please correct it if necessary. If you do not use the form sent by the Tax Office, please make sure you write your name and address on page 2.
- (18) (Page 2 of final return) <Form B>  
Write your name and address and the name of your business here: [ 住所、屋号、氏名 (フリガナ) ]  
If you file return with the Tax Office that has jurisdiction over your office or business establishment other than your home address, write the address of such office or business establishment.  
Those who have had a return form sent to them by their Tax Office will already have their name and address printed here; please correct it if necessary. If you do not use the form sent by the Tax Office, please make sure you write your name and address on page 2.

明治...[1]
(Meiji)
大正...[2]
(Taisho)
昭和...[3]
(Showa)
平成...[4]
(Heisei)

## 3-2 Amount of earnings, etc. / Amount of income

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 27	Real estate income	⇒	page 28
Interest income	⇒	page 28	Dividend income	⇒	page 29
Employment income	⇒	page 30	Miscellaneous income	⇒	page 31
Capital gains	⇒	page 32	Occasional income	⇒	page 33

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

For those using form B

Business income from sales, etc. includes wholesale and retail commerce, hotels and restaurants, manufacturing, construction, finance, transport, maintenance, the service sector and any concern whose income derives from sales. It also includes the income of doctors, lawyers, writers, actors, professional baseball players, traveling salespersons, carpenters and those involved in fisheries 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. (refer to page 63)

#### ◇ How to calculate income

Total earnings – Necessary expenses

The individuals 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, and should therefore refer to the document “For those working at home and others eligible for special treatment in calculating business income[家内労働者等の事業所得等の所得計算の特例の適用を受けられる方へ].”

- a) Home workers, traveling salespersons, money collectors, electricity meter-readers or people conducting on-going personal services for a specific group of people.
- b) Individuals whose total amount of (i) earnings from employments, etc. and (ii) necessary expenditures related to business income and miscellaneous income is less than 650,000 yen.

#### ◇ How to complete form B

Write each amount entered in the “statement of earnings and expenses” or “financial statement for blue return” in the following blocks of the first page of the return here:

㊦ (amount of earnings from sales, etc.) or ㊦ (amount of earnings from agriculture) and ㊩ (amount of business income from sales, etc.) or ㊩ (amount of business income from agriculture).

Transcribe the amount of wages (deductions) for family employees entered in the blue return statement of accounts and the statement of income and expenditures in field ㊩ of the first page of the tax return, and the amount of the special allowance for filing a blue return in field ㊩ of the return. If applicable, you should also fill out the appropriate sections in the “statement of income” (withholding income tax etc.) [所得の内訳(所得税及び復興特別所得税の源泉徴収税額)] on page 2.

You should provide the following information in the blocks headed “items concerning family business employees [事業専従者に関する事項], ” on the second page of your return: name of family business employee(s), the individual number, relationship, date of birth, number of months employed and frequency of work (those filing a white return only), nature of business (white returns only), amount of wages (deduction) for family employee.

## 2 Real estate income

For those using form B

Real estate income includes income deriving from leasing land, building, property rights on real estate, ships, aircraft, etc. If you earn the key money, contract renewal fees, fees for transfer of title when you rent your real estate, these are normally classified as income from real estate.

※ Please note that income from real estate may be liable to enterprise tax. (refer to page 63)

### ◇ How to calculate income

Total earnings — Necessary expenses

### ◇ How to complete form B

Write each amount entered in the “statement of earnings and expenses” or “financial statement for blue return” in the following blocks of the first page of the return here:

㊦ (amount of earnings, etc.) and ㊦ (amount of income). Transcribe the amount of wages (deductions) for family employees entered in the blue return statement of accounts and the statement of income and expenditures in field ㊦ of the first page of the tax return, and the amount of the special allowance for filing a blue return in field ㊦ of the return.

You should provide the following information in the blocks headed “items concerning family business employees [事業専従者に関する事項], ” on the second page of your return: name of family business employee(s), the individual number, relationship, date of birth, number of months employed and frequency of work (those filing a white return only), nature of business (white returns only), amount of wages (deduction) for family employee.

### ◎ Interests on liabilities incurred to acquire land

If you have a deficit in your real estate income and have included interests on liabilities incurred to acquire land in calculating necessary expenditure, write the following amount in accordance with the following classification. In this case, indicate “㊦” at the beginning of the amount filled in here: the block ㊦ on the first page of your return.

1. In the case the amount of interests on liabilities incurred to acquire land exceeds the amount of deficit in your real estate income: “0.”
2. In the case the amount of interests on liabilities incurred to acquire land does not exceed the amount of deficit in your real estate income: **the amount of deficit except the amount of interests on liabilities.**

As for the amount of interests on liabilities incurred to acquire land, refer to “How to fill out the statement of earnings and expenditure (for real estate) [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 real estate) [青色申告決算書（不動産所得用）の書き方]. ”

## 3 Interest income subject to aggregate taxation

For those using form B

Income, such as interest and other earnings, paid on overseas savings and are not levied withholding tax in Japan, or interest paid on corporate bonds issued by a family company that is paid out to shareholders that served as the basis of the categorization as a family company.

\*1 Interest from savings, bonds other than specified bonds(refer to page 34), and private offering bond investment trusts, etc. are subject to separate taxation by withholding(refer to page 7), so these items cannot be filed.

\*2 Interest and other earnings subject to aggregate taxation are not eligible for separate taxation. (refer to page 7)

### ◇ How to calculate income

Total earnings — Necessary expenses

The amount of interest income is the same as that of revenue.

### ◇ How to complete form B

Write the amount of earnings (income) from interest in the following blocks of the first page of the return here: ㊦ and ㊦.

## 4 Dividend income subject to aggregate taxation

### For those using form A and form B

Dividend income includes that derived from dividends on surplus and distribution of profits of investment trusts (excluding corporate management investment trusts such as public and corporate bond investment trusts and public offering bonds). Dividend income from listed stocks, etc. (excluding those for major shareholders, etc.), either aggregate taxation or separate taxation (refer to page 7) is able to be chosen to be used.

If you choose to use separate taxation, complete the separate taxation section on the third page.(refer to page 19)

For details, please access the NTA 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(記載例)]”.

#### ◇ The columns for calculations

Amount of income from dividends is calculated as follows:

Amount of earnings from dividends, etc. (including tax)	(Total) yen	A
Interest on liabilities*	yen	B
subtracted figure (A-B)	(“0” when in deficit)	Amount of dividend income

\*Interest on liabilities is limited to interest on money borrowed in order to buy shares or make investments. It does not include income from disposal of securities.

#### ◇ How to complete form A

Transfer the amount of earnings entered in box **A** to the block ㊦ on the first page of your return and the “**amount of dividend income**” to the block ㊦ on the first page of your return .

Where appropriate, fill out the relevant sections of the following blocks on the second page of the return:

“**statement of income (withholding income tax and special income tax for reconstruction)**”

“**items concerning miscellaneous income (excluding public pensions, etc.), dividend income, and occasional income**”

“**items concerning inhabitant taxes**”

#### ◇ How to complete form B

Transfer the amount of earnings entered in box **A** to the block ㊦ on the first page of your return and the “**amount of dividend income**” to the block ㊦ on the first page of your return.

Where appropriate, fill out the relevant sections of the following blocks on the second page of the return.

“**statement of income (withholding income tax and special income tax for reconstruction)**”

“**items concerning miscellaneous income (excluding public pensions, etc.), dividend income, capital gains under aggregate taxation, and occasional income**”

“**items concerning inhabitant taxes and enterprise taxes**”

\*Please refer to page 34 for interest income and dividend income taxation methods.

## 5 Employment income

For those using form A and form B

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

### ◆ The columns for calculations

Amount of employment income is calculated as follows:

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

Amount A	Amount of employment income	
Up to 650,999 yen		0 yen
651,000 yen to 1,618,999 yen	A – 650,000 yen	_____ yen
1,619,000 yen to 1,619,999 yen		969,000 yen
1,620,000 yen to 1,621,999 yen		970,000 yen
1,622,000 yen to 1,623,999 yen		972,000 yen
1,624,000 yen to 1,627,999 yen		974,000 yen
1,628,000 yen to 1,799,999 yen	A ÷ 4 (round down fractions less than 1,000 yen)	B × 2.4 _____ yen
1,800,000 yen to 3,599,999 yen	B	B × 2.8 – 180,000 yen _____ yen
3,600,000 yen to 6,599,999 yen	_____,000 yen	B × 3.2 – 540,000 yen _____ yen
6,600,000 yen to 9,999,999 yen	A × 0.9 – 1,200,000 yen	_____ yen
10,000,000 yen or more	A – 2,200,000 yen	_____ yen

\* Round down the fractions less than 1 yen.

### ◆ How to complete form A

Those whose earnings have been subject to the year-end adjustment should write “the amount paid” indicated on “the original record of withholding for employment income” given to them by their employers in the block ㉞ on the first page of the return and “the amount after deduction for employment income” in the block ㉟ on the first page of the return.

In the block shown in “classification [区分],” only those who are eligible for the deduction for specially designated expenditure from employment income can make an entry.

For further detail, please access the NTA website “Detailed statement about the specific expenditure of the salaried employee [給与所得者の特定支出に関する明細書]”.

Transfer the amount of earnings entered in box A to the block ㉞ on the first page of your return and the “**amount of employment income**” to the block ㉟ on the first page of your return.

Where appropriate, fill out the relevant sections in the “**statement of income (withholding income tax and special income tax for reconstruction)**” on the second page of the return.

### ◆ How to complete form B

Those whose earnings have been subject to the year-end adjustment should write “the amount paid” indicated on “the original record of withholding for employment income” given to them by their employers in the block ㉞ on the first page of the return and “the amount after deduction for employment income” in the block ㉟ on the first page of the return.

In the block shown in “classification” [区分], only those who are eligible for the deduction for specially designated expenditure from employment income can make an entry. For further detail, please access the NTA website “Detailed statement about deduction for specially designated expenditure for employment income earners [給与所得者の特定支出に関する明細書]”.

Transfer the amount of earnings entered in box A to the block ㉞ on the first page of your return and the “**amount of employment income**” to the block ㉟ on the first page of your return.

Where appropriate, fill out the relevant sections in the “**statement of income (withholding income tax and special income tax for reconstruction)**” on the second page of the return.

### ◆ Provisions for application of special treatments

Individuals who are eligible for the deduction for specially designated expenditure from employment income should write “Income Tax Law 57-2” and the total amount of designated expenditure in “**the Provisions for application of special treatments**” block on the second page of the return.

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



## 6 Miscellaneous income

For those using form A and form B

Miscellaneous income includes National Pension, Employee Pension, defined-benefit corporate pension, defined-contribution corporate pension, other public pensions and certain foreign pensions, manuscript fees, lecture fees, royalties, TV appearance fees, interest on wages, life insurance pensions (Private pension insurance), mutual annuity and any other income which does not fall into the other categories.

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, pensions based on the right to receive pension benefits related to life insurance policies and other agreements viewed as being obtained as a result of an inheritance, as well as donations targeted for assessment of the inheritance tax and the gift tax, etc. are not liable to taxation, and other benefits, are not liable to tax.

### ◇ The columns for calculations

Miscellaneous income from **public pensions, etc.** and **other miscellaneous income** are calculated separately.

#### ◎ Computation of miscellaneous income such as public pensions and similar

Amount of earnings from miscellaneous income from public pensions, etc. (including tax)	(Total)	A
	yen	

**Individuals born on or after January 2, 1952 (Individuals aged less than 65) should make their calculations using the following table.**

Amount A	Miscellaneous income from public pensions, etc.	B
Up to 700,000 yen	0 yen	
700,001 yen to 1,299,999 yen	$A - 700,000$ yen	
1,300,000 yen to 4,099,999 yen	$A \times 0.75 - 375,000$ yen	
4,100,000 yen to 7,699,999 yen	$A \times 0.85 - 785,000$ yen	
7,700,000 yen or more	$A \times 0.95 - 1,555,000$ yen	

\* Round down the fractions less than 1 yen.

**Individuals born on or before January 1, 1952 (Individuals aged 65 or over) should make their calculations using the following table.**

Amount A	Miscellaneous income from public pensions, etc.	B
Up to 1,200,000 yen	0 yen	
1,200,001 yen to 3,299,999 yen	$A - 1,200,000$ yen	
3,300,000 yen to 4,099,999 yen	$A \times 0.75 - 375,000$ yen	
4,100,000 yen to 7,699,999 yen	$A \times 0.85 - 785,000$ yen	
7,700,000 yen or more	$A \times 0.95 - 1,555,000$ yen	

\* Round down the fractions less than 1 yen.

#### ◎ Computation of other miscellaneous income

Amount of earnings from other miscellaneous income (including tax)	(Total)	C
	yen	
Necessary expenses	yen	D
$C - D$ (subtracted figure)	yen	E

#### ◎ Miscellaneous income

$B + E$	( "0" when in deficit )	Amount of miscellaneous income
	_____ yen	

### ◇ How to complete form A

Transfer the amount of earnings entered in box A to the block ① on the first page of the return and that of earnings entered in box C to the block ② on the first page of the return.

Write the **"amount of miscellaneous income"** in the block ② on the first page of your return.

Where appropriate, fill out the relevant sections in the **"statement of income (withholding income tax and special income tax for reconstruction)"** and

**"items concerning miscellaneous income (excluding public pensions, etc.), dividend income, and occasional income"** on the second page of the return.

### ◇ How to complete form B

Transfer the amount of earnings entered in box A to the block ④ on the first page of the return and that of earnings entered in box C to the block ⑤ on the first page of the return.

Write the **"amount of miscellaneous income"** in the block ⑦ on the first page of your return.

Where appropriate, fill out the relevant sections in the **"statement of income (withholding income tax and special income tax for reconstruction)"** and

**"items concerning miscellaneous income (excluding public pensions, etc.), dividend income, capital gains under aggregate taxation, and occasional income"** on the second page of the return.

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

You are not required to file a final income tax etc. return of income tax and special income tax for reconstruction (a) if your amount of earnings from whole public pensions that have been subjected to withholding is 4,000,000 yen or less, and (b) if 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 tax returns of income tax etc., you will be required to file tax returns of income tax etc. in order to receive refunds of income taxes and special income tax for reconstruction. (please refer to page 9 ).

\* For the inhabitant tax, please refer to page 61.

## 7 Capital gains subject to aggregate taxation

For those using form B

Capital gains subject to aggregate taxation include income derived from the sale 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 the sale of assets held for not more than five years; long-term capital gain is income derived from the sale of assets held for more than five years.

Individuals who have capital gains from disposal of land, leasehold rights, or capital gains from the sale of stocks and shares, should not fill out this part of the form but use the third page, separate taxation section together with their return.(refer to page 19)

### ◆ The columns for calculations

#### ◎short-term capital gain

Earnings from short-term capital gains (sale price)	yen	A
Purchase price of short-term capital assets, etc.* <sup>1</sup>	yen	B
$\text{A} - \text{B}$ (subtracted figure)* <sup>2</sup>	yen	C
Special deduction amount	yen	D
$\text{C} - \text{D}$	yen	Amount of income from short-term capital gains

#### ◎long-term capital gain

Earnings from long-term capital gains (sale price)	yen	E
Purchase price of long-term capital assets, etc.* <sup>1</sup>	yen	F
$\text{E} - \text{F}$ (subtracted figure)* <sup>2</sup>	yen	G
Special deduction amount (500,000 yen - $\text{D}$ )	yen	H
$\text{G} - \text{H}$	yen	Amount of income from long-term capital gains

\*<sup>1</sup> This is the total amount of the purchase price of capital assets (Excluding the amount already added to the business expenses, etc.) minus equivalent depreciation costs, and the direct costs of transferring the assets.

\*<sup>2</sup> If you are running a deficit on this figure, or if your income from business or real estate is in deficit, please do not fill out this column. Please contact your Tax Office instead.

### ◆ How to complete form B

Transfer the “amount of income from short-term capital gains” to the block ㊦, and the “amount of income from long-term capital gains” to the block ㊧ on the first page of the return.

\* Transfer the amount of income, rather than that of earnings.

If you have income from capital assets liable to aggregate taxation you must also fill out the appropriate parts of the following section on the second page: “items concerning miscellaneous income (excluding public pensions, etc.), dividend income, capital gains under aggregate taxation, and occasional income.”

The method for completing the block ㊦ is also different, depending on whether you have occasional income or not.

Those who have occasional income:

Proceed to the next section. ”

Those who have no occasional income:

Following the calculation below, fill out the block ㊦ on the first page of your return.

Amount of income from short-term capital gains	yen	I
Amount of income from long-term capital gains	yen	J
$\text{J} \times 0.5$	yen	K
$\text{I} + \text{K}$	yen	Transfer to the block ㊦, first page of the return

## 8 Occasional income

For those using form A and form B

Occasional income includes one-off payments and maturities from life or accident insurance policies, prize or lottery winnings, and winnings from horse or cycle races, etc.

### ◆ The columns for calculations

Occasional income is calculated as follows:

Amount of earnings from occasional income (including tax)	(Total)	A
	yen	
Amount spent to gain earnings		B
	yen	
(subtracted figure $\frac{A-B}{A-B}$ )	(“0” when in deficit)	C
	yen	
Special deduction <sup>*2</sup> amount		D
	yen	
$C - D$		E
	yen	

\*1 If you have incurred deficit in either business income, income from real estate or capital gains subject to aggregate taxation, please contact your Tax Office.

### ◆ How to complete form A

Transfer the amount of income entered in box  $\text{C}$  to the block ④\* on the first page of your return and write the amount in box  $\text{E}$  to the block ④ on the first page of your return.

\* Transfer the amount of income, rather than that of earnings.

Also fill out sections on the second page of the return, where appropriate: “**statement of income (withholding income tax and special income tax for reconstruction)**” and “**items concerning miscellaneous income (excluding public pensions, etc.), dividend income, and occasional income.**”

### ◆ How to complete form B

Transfer the amount of income entered in box  $\text{E}$  to the block ④\* on the first page of the return.

\* Transfer the amount of income, rather than that of earnings.

Transfer the amount calculated below to the block ⑧ of the first page of your return.

Amount of income from short-term capital gains Capital gains subject to aggregate taxation	yen	G
Amount of income from long-term capital gains Capital gains subject to aggregate taxation	yen	H
$(G + H) \times 0.5$	yen	I
$G + H$	yen	Transfer to the block ⑧, first page of the return

Also fill out sections on the second page of the return where appropriate: “**statement of income (withholding income tax and special income tax for reconstruction)**” and “**items concerning miscellaneous income (excluding public pensions, etc.), dividend income, capital gains under aggregate taxation, and occasional income.**”

## 9 Total amount of income

For those using form A and form B

### ◆ How to complete form A

Add up and write the total amount of the sums you have written in blocks ① to ④ in the block ⑤ on the first page of your return.

### ◆ How to complete form B

Add up and write the total amount of the sums you have written in blocks ① to ⑧ in the block ⑨ on the first page of your return\*.

\* If you have filled in the block ⑤④ (refer to page 58) on the first page of your return, fill out the total amount of the sums you have written in blocks ① to ⑧ less the amount written in the block ⑤④ on the first page of the return

## Aggregation of profit and loss

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

When aggregating profit and loss, you should be aware of the following points:

- (i) If you do not have capital gains subject to aggregate taxation or any occasional income, but you do have a deficit in any of the sections from ① to ③ on the first page, you must add up the figures for each type of income as they stand.
- (ii) In the cases that differ from note (i) above, the calculations will become complex. Please contact your Tax Office instead. In the case that you have incurred losses in several kinds of income, you may use “**calculation form for aggregation of profit and loss.**”
- (iii) As a rule you can’t deduct the deficit of the transferring golf club memberships, etc.

## ◇ Interest and dividend income taxation methods

### 1. Selection of Aggregate Taxation and Separate Taxation

- (1) Interest income derived from listed stocks, etc.

When filing, these are subject to separate taxation, and aggregate taxation cannot be selected.

- (2) Dividend income derived from listed stocks, etc.

(Excluding those for major shareholders, etc. It applies for all below.)

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

- \*1: In case of separate taxation, applicable income tax rate is at 15% (inhabitant tax 5%). In addition, special income tax for reconstruction (refer to page 55) is applicable in addition to income tax.
- \*2: When filing dividend income derived from listed stocks, etc., either aggregate taxation or separate taxation must be selected for the entire dividend income being filed. (Separate taxation methods, such as separate taxation for interest income derived from listed stocks and aggregate taxation for dividend income derived from listed stocks, may be selected.)
- \*3: When filing, the following documents must be attached in accordance to contents of the income.
  - Advice of payment of share of revenues from open-type securities investment trusts
  - Payment notice concerning amounts considered to be dividends, etc.
  - Advice of payment of dividends from listed stocks, etc.
  - Special account annual transaction report
- \*4: If interest and dividend income is filed without selecting separate taxation, subsequent filing of these interest and dividend income is not eligible for selection of separate taxation in the case of filing amended return or request a correction to the tax return. The same applies when separate taxation is selected.

### 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, with tax withheld at the source instead. When choosing to use the system, however, credit for dividends or the withholding income tax etc. may not be claimed.

- (1) Small-lot dividends, etc.
- (2) Interests, dividends and similar income from stocks listed on the financial instruments exchange (excluding those for major shareholders, etc.)
- (3) Income distributions from public offering securities investment trusts
- (4) Dividends, etc. from specified investment corporation investment units
- (5) Income distributions from specified trusts issuing beneficiary securities (restricted to those issued through public offering)
- (6) Distribution of surplus income from corporate bond-like privilege of special purpose trust (restricted to those issued through public offering)
- (7) Interest from specified bonds

- \*1: It is possible to choose the value of each dividend or interest, etc. to be received in single payments (excluding payments from withholding accounts.).
- \*2: Dividends, etc. from specified investment corporation investment trusts are not eligible for the credit for dividends, even if they are declared.
- \*3: 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.

### ● Withholding Tax System

- (1) Interest income and dividend income derived from 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)  
Only income tax etc.(20.42%) of the amount paid is withheld at the source.

### ● 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.

For details, please access the NTA 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(記載例)]”.

### ● Explanation of Terms

- ◆ Interest income and dividend income derived from listed stocks, etc.  
Interest income and dividend income derived from listed stocks, etc. refers to interest from specified bonds, earnings distributions from public offering bond investment trusts, dividend from listed stocks, and earnings distributions 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.
- ◆ 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.

### 3-3 Deductions from income (Tax allowances)

You may deduct the items indicated below from your amount of income. If you are a non-resident with income subject to aggregate taxation for the year 2017, however, you are eligible for basic exemption, deduction for casualty losses and deduction for donations. Further, both these and tax credits are as follows.

Chart of exemptions and deductions from income, and tax credits

		Resident		Non-resident	Those whose resident status changed during the year
		Permanent resident	Non-permanent resident		
Exemptions and deductions from income	Deduction for casualty losses (⇒36 page)	○	○	●	●
	Deduction for medical expenses (⇒37 page)	○	○	×	△
	Deduction for medical expenses by the self-medication taxation system (choice application) (⇒38 page)	○	○	×	△
	Deduction for social insurance premiums (⇒40 page)	○	○	×	△
	Deduction for small business mutual aid premiums (⇒40 page)	○	○	×	△
	Deduction for life insurance premiums (⇒41 page)	○	○	×	△
	Deduction for earthquake insurance premiums (⇒42 page)	○	○	×	△
	Deduction for donations (⇒43 page)	○	○	○	○
	Exemption for widows or widowers (⇒44 page)	○	○	×	▲
	Exemption for working students (⇒44 page)	○	○	×	▲
	Exemption for persons with disabilities (⇒45 page)	○	○	×	▲
	Exemption for spouses (⇒46 page)	○	○	×	▲
	Special exemption for spouses (⇒47 page)	○	○	×	▲
	Exemption for dependents (⇒48 page)	○	○	×	▲
	Basic exemption (⇒48 page)	○	○	○	○
Tax credits	Credit for dividends (⇒52 page)	○	○	○	○
	Special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.) (⇒52 page)	○	○	○ (*)	○ (*)
	Special credit for contributions to political parties (⇒53 page)	○	○	○	○
	Special credit for donation to certified NPOs, etc. (⇒53 page)	○	○	○	○
	Special credit for donation to public interest incorporated association, etc. (⇒53 page)	○	○	○	○
	Special credit for anti-earthquake improvement made to an existing house (⇒54 page)	○	○	○ (*)	○ (*)
	Special tax credit for specified housing improvements (⇒54 page)	○	○	○ (*)	○ (*)
	Special tax credit for new building, etc. of a certified house (⇒54 page)	○	○	○ (*)	○ (*)
	Credit for foreign taxes (⇒55 page)	○	○	×	□

○: Applicable

×: Not applicable

●: Applicable only to assets located within Japan whilst under non-resident status

△: Applicable for the period in which individual held resident status

▲: Applicable when judged as being a dependent as below:

- When a non-resident becomes a resident their status as of December 31 of that year takes precedence
- When a resident becomes a non-resident the following apply:
  - (1) If a tax agent is not appointed, status at the time the individual left Japan applies.
  - (2) If a tax agent is appointed, status as of December 31 of that year applies

□: Regarded as having generated no income during the non-resident period

(\*) If you (non-resident status) have constructed, purchased or rebuilt a house used as a dwelling and you provide the house for residential use before March 31 2016, special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.), special credit for anti-earthquake improvement work made to an existing house, special tax credit for specified housing improvements or special tax credit for new building, etc. of a certified house may not be applied.

If your residential status changed from “resident” to “non-resident” by March 31 2016, these special credits may not be applied for later year in principle.

## 1 Deduction for casualty losses

If you, your spouse or relatives living in the same household (refer to page 25) as you, whose total income in 2017 is 380,000 yen or less, suffered losses or damage to property from disaster, theft or embezzlement during 2017, you may claim this deduction for resultant unavoidable expenses\*<sup>1</sup>.

The deduction does not cover losses caused by damage to assets not regarded as essential for living such as paintings, antiques, precious metals and second houses. These can be deducted from income from capital gains subject to aggregate taxation (refer to page 32) in the year 2018 or 2019.

Those whose total income in 2017 is less than 10,000,000 yen\*<sup>2</sup> and who sustained damage extending to half or more of their residence and household effects may claim the deduction for casualty losses or, if it is more profitable, they may select the exemption under the “Act on Reduction or Release, Deferment of Collection and Other Measures Related to Tax Imposed on Disaster Victims.” (refer to page 55) \*<sup>3</sup>

\*1 Expenses related to disasters include those incurred for the demolition or removal of property or household effects damaged in disasters, etc.

Expenses related to disasters include expenses for restoration to the original state, such as expenses to remove the earth and sand produced by a disaster only when such expenses are paid within one year after the disaster ceased (three years for a large-scale disaster, etc.).

However, regarding expenses for restoration to the original state related to the Great East Japan Earthquake, if the spending did not occur within three years after the disaster ended due to the situation of projects for reconstruction from the Great East Japan Earthquake or for other unavoidable reasons, the spending made within three years after such situations end is eligible.

\*2 Whether your total income is less than 10,000,000 yen or not is judged by the total amount of income less special exemption concerning the income subject to separate taxation by filing.

\*3 Whether it is more effective for you to apply for a deduction for casualty losses or tax reductions and exemptions will depend on the amount of your income and loss.

### ◇ The columns for calculations

The deduction is calculated as follows:

Amount of loss (including expenses related to disaster)	(Total) yen	A
Amount reimbursed by insurance	yen	B
remaining loss (A – B)	(“0”when in deficit) yen	C
“⑤ in form A or ⑧ in form B” on the first page of your return + amount of retirement income + 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
F or H, whichever is the greater	yen	<b>Amount of deduction for casualty losses</b>

### ◇ How to complete form A

Write the “**amount of the deduction for casualty losses**” in the block ⑰ on the first page of the return.

Write the following in the section entitled “⑰ deduction for casualty losses” on the second page of the return: cause of casualty, date of casualty, type of assets damaged, amount of loss (box A), amount reimbursed by insurance (box B) and amount of expenses related to the disaster (box G).

### ◇ How to complete form B

Write the “**amount of the deduction for casualty losses**” in the block ⑱ on the first page of your return.

Write the following in the section entitled “⑱ deduction for casualty losses” on the second page of the return: cause of casualty, date of casualty, type of assets damaged, amount of loss (box A), amount reimbursed by insurance (box B) and amount of expenses related to the disaster (box G).

## 2-1 Deduction for medical expenses

You are eligible for this deduction if the medical expenses of you, your spouse or relatives living in the same household (refer to page 25) as you exceeded a certain amount in 2017.

\*A regular deduction for medical expenses or a special exception for medical expense deductions under the self-medication taxation system is available at the choice of the taxpayer.

Calculations should be made on the applicable detailed statement after either of the above is selected.

\*For details, please access the NTA website “For those who apply for receiving deduction for medical expenses [医療費控除を受けられる方へ]”.

### ◇ The columns for calculations

The deduction is calculated as follows:

Amount of medical expenses paid	(Total)		A
Amount reimbursed by insurance		yen	B
$A - B$	(“0”when in deficit)	yen	C
“⑤ in form A or ⑨ in form B” on the first page of your return + amount of retirement income + amount of timber income*		yen	D
$D \times 0.05$	(“0”when in deficit)	yen	E
Amount in box E or 100,000 yen, whichever is smaller		yen	F
$C - F$	(Up to 2,000,000 yen and “0”when in deficit)	yen	<b>Amount of deduction for medical expenses</b>

### ◇ How to complete form A

Write the “**amount of deduction for medical expenses**” in the block ⑮ on the first page of your return.

Write the following in the section entitled “⑮ deduction for medical expenses” on the second page of the return: amount of medical expenses paid (box A) and amount reimbursed by insurance (box B).

### ◇ How to complete form B

Write the “**amount of deduction for medical expenses**” in the block ⑮ on the first page of your return.

Write the following in the section entitled “⑮ deduction for medical expenses” on the second page of the return: amount of medical expenses paid (box A) and amount reimbursed by insurance (box B).

◎ The expenses reimbursed in the following benefits are not deductible:

- (1) Medical insurance benefits, hospitalization benefits paid based on regulations of the Health Insurance Act and bodily injury expense claim, etc. reimbursed under life insurance contracts or casualty insurance contracts,
- (2) Benefits paid for the medical expenses under the provisions of the law or the act on the social insurance or the mutual relief.  
For example, hospitalization benefits paid based on regulations of the Health Insurance Act, maternity lump-sum payments, hospitalization benefits for your family, and expensive hospitalization benefits, and combined expensive hospitalization and nursing care benefits, etc.
- (3) Compensation payment reimbursed by wrongdoers for the medical expenses,
- (4) Benefits paid by arbitrary mutual aid organizations for the medical expenses.

Note: The amount covered by insurance money and other payments is deducted to the limit of the amount of medical expenses, the subject of the payments. As a result, even if there is the amount that cannot be deducted, it will not be deducted from other medical expenses.

◎ The following medical expenses are eligible:

(1) Part of expenditures incurred by the following services, not exceeding an amount commonly required for such treatment:

- ① Medical examination or treatment by a doctor or dentist,
- ② Purchase of medicine,
- ③ Personal services provided by a hospital, clinic or facility etc. for the elderly,
- ④ Medical treatment by a masseur, acupuncturist, acupressure therapist, moxibustion therapist or judo-physiotherapist,
- ⑤ Medical care by a public health nurse, registered nurse, licensed nurse, or a person hired for this purpose,
- ⑥ Aid in childbirth by a midwife.
- ⑦ Compensation for certain special health guidance provided by physicians, etc.
- ⑧ Payments of cost of expectoration suction conducted by Certified Care Workers, etc. made on or after April 1, 2013

Note: Costs of certain services delivered under the nursing care insurance system etc. qualify as deductions for medical expenses.

(2) Expenses listed below which are essential for medical examination etc.:

- ① Travel expenses ordinarily required to receive medical care, meals and lodging provided by a hospital or similar facility, and the purchase or rental of medical equipment,
- ② The purchase of artificial limbs, false teeth, crutches, or hearing aids
- ③ Payments to a prefecture or municipality pursuant to the provisions of the Physically Handicapped Welfare Law etc.

Note:1. Medical expenses include those for diaper for those individuals bed-ridden for over six months provided that receipts and diaper-use certificates [おむつ使用証明書] issued by a doctor are affixed to the final return or presented when you file it.

\* Certain individuals with certification of long-term nursing care as per the Long-Term Care Insurance Law who have received a deduction for medical expenses for diapers for two years or more may present “diaper usage confirmation notes,” etc., issued by municipal authorities, etc., instead of “diaper-use certificates [おむつ使用証明書].”

Note:2. 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 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.).

Note:3. Medical expenses are deductible as long as they were actually paid during the year 2016. Unpaid medical costs could be deductible for the year in which they are actually paid.

Note:4. With regard to certain facilities or residence services etc. delivered under the nursing care insurance system which qualify as deductions for medical expenses, please refer to " For those who apply for receiving deduction for medical expenses [医療費控除を受けられる方へ]"

## 2-2 Deduction for medical expenses by the self-medication taxation system (choice application)

You are eligible for this deduction if you perform a constant action as a maintenance increase of the health and the prevention of illness, and the medical expenses of you, your spouse or relatives living in the same household (refer to page 25) as you exceeded 12,000 yen in 2017.

\*A regular deduction for medical expenses or a special exception for medical expense deductions under the self-medication taxation system is available at the choice of the taxpayer.

Calculations should be made on the applicable detailed statement after either of the above is selected.

\*For details, please access the NTA website “For those who apply for receiving deduction for medical expenses [医療費控除を受けられる方へ]”.



### ◆ The columns for calculations

The deduction is calculated as follows:

Amount of medical expenses paid	(Total)	A
Amount reimbursed by insurance	yen	B
$A - B$	("0" when in deficit) yen	C
$C - 12,000$ yen	(Up to 88,000 yen and "0" when in deficit) yen	<b>Amount of deduction for medical expenses</b>

### ◆ How to complete form A

Write the **"amount of deduction for medical expenses"** in the block ⑮ on the first page of your return. Write "1" in the block shown in "classification [区分]."

Write the following in the section entitled "⑮ deduction for medical expenses" on the second page of the return: amount of medical expenses paid (box A) and amount reimbursed by insurance (box B).

### ◆ How to complete form B

Write the **"amount of deduction for medical expenses"** in the block ⑪ on the first page of your return. Write "1" in the block shown in "classification [区分]."

Write the following in the section entitled "⑪ deduction for medical expenses" on the second page of the return: amount of medical expenses paid (box A) and amount reimbursed by insurance (box B).

A detailed statement is required to be attached instead of submitting receipts starting from the final returns for 2017.

- ◆ A detailed statement is required to be attached for the application of a deduction for medical expenses or a special exception for medical expense deductions under the self-medication taxation system. Please take notice of the different forms for the above.

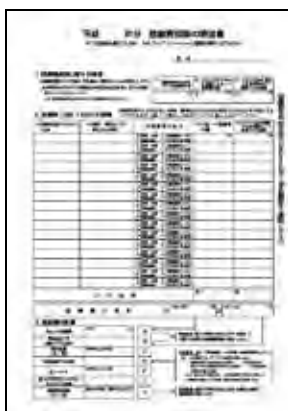
Instructions to complete the detailed statement are available on the back side of a detailed statement.

The detailed state is available for download from the NTA website and at Tax Office.

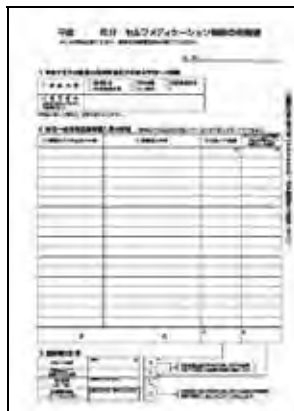
- ◆ You need not attach or present the receipts such as medical expenses when you file a final income return after 2017. However, it is necessary to save a receipt at home for five years.

\* You can attach or present the receipts such as medical expenses instead of the documents from 2017 to 2019.

"Detailed statement about the deduction for medical expenses  
[医療費控除の明細書]"



"Detailed statement about the 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]"



### 3 Deduction for social insurance premiums

If you pay premiums or premiums are withdrawn from your salary for health insurance, National Health Insurance, social medical insurance for the old-aged, Nursing-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 (refer to page 25), you may claim this deduction.

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 form A

Specify the type of insurance and the total amount of premiums paid on the second page of your return here: (⑥ deduction for social insurance premiums).

If you fill out the amount of deduction for social insurance premiums written on “the original record of withholding,” please write as “See the original record of withholding” in the column for kinds of social insurance in “⑥ deduction for social insurance premiums” on the second page of the return.

Write the total amount of insurance you paid in the block ⑥ on the first page of your return.

#### ◇ How to complete form B

Specify the type of insurance and the total amount of insurance paid on the second page of your return here: (⑫ deduction for social insurance premiums).

If you fill out the amount of deduction for social insurance premiums, written on “the original record of withholding,” please write as “See the original record of withholding” in the column for kinds of social insurance in “⑫ deduction for social insurance premiums” on the second page of the return.

Write the total amount of insurance you paid in the block ⑫ on the first page of your return.

### 4 Deduction for small business mutual aid premiums

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, or ③ Mentally Retarded Persons Mutual Aid Programs operated by local governments, you may deduct the premiums from your income.

#### ◇ How to complete form A

Write the type of contributions, the amount of premiums and the total amount paid on the second page of your return here: “⑦ deduction for small business mutual aid premiums.”

If you have already deducted the premium from your employment income in the year-end adjustment, please write as “See the original record of withholding” in the column for kinds of premium in “⑦ deduction for small business mutual aid premiums.”

Write the total payments made in the block ⑦ on the first page of your return.

#### ◇ How to complete form B

Write the type of contributions, the amount of premiums and the total amount paid on the second page of your return here: “⑬ deduction for small business mutual aid premiums.”

If you have already deducted the premium from your employment income in the year-end adjustment, please write as “See the original record of withholding” in the column for kinds of premium in “⑬ deduction for small business mutual aid premiums.”

Write the total payments made in the block ⑬ on the first page of your return.

## 5 Deduction for life insurance premiums

If you paid insurance premiums (excluding the portion of so-called policy-holder dividends) relating to new (former) life insurance, medical care insurance and new (former) private pension insurance, such premiums paid can be deducted.

For your information, the classifications of new (former) life insurance premium, medical care insurance premiums, and new (former) personal pension insurance premium are shown on the certificates issued by life insurance companies, etc.

\*1 The applicable case is that all the receivers of insurance benefits from insurance contracts are those who paid the insurance premiums, their spouse and relatives (in new (former) personal pension insurance contracts, relatives are excluded).

\*2 Calculation methods for deduction for life insurance premium differ between insurance premiums relating to insurance contracts, etc. concluded on and after January 1, 2012 (new life insurance premium, medical care insurance premiums, new personal pension insurance premium) and insurance premiums relating to insurance contracts, etc. concluded on and before December 31, 2011 (old life insurance premium, old personal pension insurance premium).

### ◇ The columns for calculations

○ Insurance premiums relating to insurance contracts, etc. concluded on and before December 31, 2011

	Old life insurance premium		Old personal pension insurance premium		
Insurance premiums paid	(Total) yen	A	(Total) yen	B	
Amount of [A] and [B]	Amount of deduction		Amount of deduction		
Up to 25,000 yen	Amount in box A yen	C	Amount in box 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. concluded on and after January 1, 2012

	New life insurance premium		New personal pension insurance premium		Medical care insurance premiums	
Insurance premiums paid	(Total) yen	E	(Total) yen	F	(Total) yen	G
The amount of [E], [F], and [G]	Amount of deduction		Amount of deduction		Amount of deduction	
Up to 20,000 yen	Amount in box E yen	H	Amount in box F yen	I	Amount in box G 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 [C] only, maximum 50,000 yen) ※ yen	K	$[D] + [I]$ (40,000 yen maximum) (If applying for [D] only, maximum 50,000 yen) ※ yen	L	[J] (40,000 yen maximum) yen	M
-------	---	---	---	---	---------------------------------	---

$[K] + [L] + [M]$	(120,000 yen maximum) yen	Amount of deduction for life insurance premiums
-------------------	------------------------------	---

### ◇ How to complete tax return A

Write the “**amount of deduction for life insurance premium**” to the block ⑧ of the first page of your return.

Write the amounts shown in the blocks of [A], [B], [E], [F], and [G] in accordance with respective classification shown in “⑧ Deduction for life insurance premium” field of the second page of your return.

Meanwhile, in the case that an employment income earner already took deduction from his/her employment income at the time of year-end adjustment, and there has been no changes in the amount of payment on which such calculation is based on, he/she can write “See the original record of withholding” in the field of “⑧ Deduction for life insurance premium” in the second page of your return.

### ◇ How to complete tax return B

Write the “**amount of deduction for life insurance premium**” to the block ⑭ of the first page of your return.

Write the amounts shown in the blocks of [A], [B], [E], [F], and [G] in accordance with respective classification shown in “⑭ Deduction for life insurance premium” field of the second page of your return.

Meanwhile, in the case that an employment income earner already took deduction from his/her employment income at the time of year-end adjustment, and there has been no changes in the amount of payment on which such calculation is based on, he/she can write “See the original record of withholding” in the field of “⑭ Deduction for life insurance premium” in the page 2 of your tax return.

\*1 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 personal pension insurance premium and old personal pension insurance premium, and want to take deduction for life insurance premium for both type of premiums paid, 40,000 yen is upper limit for each type of payment. However, in calculating [K], for example, in such a case as new life insurance premium of 100,000 yen and old life insurance premium of 150,000 yen were paid, when taking deduction for old life insurance premium only (50,000 yen) is more beneficial for the taxpayer than taking deduction for both new and old life insurance premium (40,000 yen), such taxpayer can choose to take deduction for life insurance premium for old life insurance premium only subject to the upper limit of 50,000 yen. This treatment is same for new personal pension insurance premium and old personal pension insurance premium. Meanwhile, upper limit for the total of [K] + [L] + [M] remains to be 120,000 yen.

\*2 If there is a fraction less than one yen in the calculated amount of deduction, you may round up the number.

## 6 Deduction for earthquake insurance premiums

Concerning casualty insurance policies, etc., if you have paid premiums for an earthquake accident insurance component, etc., these may be deducted (excluding policy-holder dividends).

Classification of insurance policies is indicated in the certification issued by nonlife insurance companies, etc.

### ◆ The columns for calculations

The deduction is calculated as follows:

◎ Complete based on each insurance contract

Proof of premiums paid for each insurance contract		Amount of premiums	
In the case of earthquake insurance premiums only		(Total)	A
In the case of both earthquake insurance premiums and former long-term casualty insurance premiums	earthquake insurance premiums	yen	B
	former casualty insurance premiums	yen	C
In the case of former long-term casualty insurance premiums only		(Total)	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
H or J, whichever is the greater	yen	<b>Amount of deduction for earthquake insurance premiums</b>

\* If there is a fraction less than one yen in the calculated amount of deduction, you may round up the number.

### ◆ How to complete form A

Transfer the amount of deduction entered in the “**amount of deduction for earthquake insurance premiums**” to the block

⑨ on page one of your return.

◎ When the amount entered in box H is the greater than that entered in box J, write the respective amounts in boxes E and D on the second page your return, here; “⑨ deduction for earthquake insurance premiums.”

◎ When the amount entered in box J is the greater than that entered in box H, write the respective amounts in boxes A and F on the second page of your return, here; “⑨ deduction for earthquake insurance premiums.”

If the amount of deduction is same as that which has already deducted from your employment income in the year-end adjustment, please write as “See the original record of withholding” in the column “⑨ deduction for earthquake insurance premiums” on the second page of the return.

### ◆ How to complete form B

Transfer the amount of deduction entered in the “**amount of deduction for earthquake insurance premiums**” to the block

⑮ on page one of your return.

◎ When the amount entered in box H is the greater than that entered in box J, write the respective amounts in boxes E and D on the second page of your return, here; “⑮ deduction for casualty insurance premiums.”

◎ When the amount entered in box J is the greater than that entered in box H, write the respective amounts in boxes A and F on the second page of your return, here; “⑮ deduction for casualty insurance premiums.”

If the amount of deduction is same as that which has already deducted from your employment income in the year-end adjustment, please write as “See the original record of withholding” in the column “⑮ deduction for earthquake insurance premiums” on the second page of the return.

## 7 Deduction for donations

You may deduct from your income a certain amount when you made donations to national government, social welfare juridical person, certified NPOs (\*1) (excluding the ones related to admission to schools), made hometown tax (donations to prefectures or municipalities) (\*2), expended to acquire stocks issued by special new small and medium enterprises, certain political donations, and to trust for certain specified charitable trusts.

\*1 When filing a final return, you must include the amount of hometown tax payment in the deduction for donation, even if you have submitted an application for "Hometown Tax Payment One-Stop Special Procedure System." (refer to page 17)

\*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 (provisional certification)) or former certified NPOs that were certified by the NTA Commissioner.

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 (refer to page 53) for political contributions (refer to page 53)," "detailed statement and calculation form for special credit for donation to certified NPOs," (refer to page 53) or "detailed statement and calculation form for special credit for donation to public interest incorporated association, etc."

### ◇ The columns for calculations

The deduction is calculated as follows:

Amount of donation *1	(Total)	A
yen		
"⑤ in form A or ⑨ in form B" on the first page of your return + amount of retirement income + amount of timber income*2	yen	B
$\text{B} \times 0.4$	("0"when in deficit)	C
yen		
A or C, whichever is smaller	yen	D
$\text{C} - 2,000 \text{ yen}$	("0"when in deficit)	Amount of deduction for donations
yen		

\*1 You need not fill the amount of special credit for contributions to political parties, donation to certified NPOs, and donation to public interest incorporated association, etc. in box A.

\*2 Individuals filing separate taxation (refer to page 7) form should include the amount of income subject to separate taxation (prior to special exemption).

### ◇ How to complete form A

Write the "amount of deduction for donations" in the block ⑩ on the first page of your return.

In "⑩ deduction for donations" of the second page of your return, please write the address and name of the donee.

Please transcribe the amount specified in box A to the space shown as "donation."

And please also fill out "items concerning inhabitant taxes" on the second page of your return.

### ◇ How to complete form B

Write the "amount of deduction for donations" in the block ⑩ on page one of your return.

In "⑩ deduction for donations" of the second page of your return, please write the address and name of the donee.

Please transcribe the amount specified in box A to the space shown as "earthquake-related donation," and the amount specified in box B to the space shown as "donation."

And please also fill out "items concerning inhabitant taxes and enterprise taxes" on the second page of your return.

\* Tax credit for donations from individual inhabitant tax

When claiming a tax credit for donations from individual inhabitant tax, a taxpayer is required to fill in the "Tax credit for donations" column under the "inhabitant taxes and enterprises taxes" column. Please peruse the guide (refer to page 62) to fill in the column as the tax credit amount differs in each classification.

## 8 Exemption for widows or widowers

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

### ◇ Amount of exemption

The amount of the exemption is as follows:

	Definition	Exemption
Widows	(1) A woman who has divorced but not remarried, or whose husband is dead but who has not remarried, or it is unclear whether he is alive or not, and who has a dependent or a child living in the same household whose total income in 2017 was not more than 380,000 yen.*	270,000 yen
	(2) A woman falling under (1) who has a dependent child and whose total amount of income (refer to page 25) in 2017 was not more than 5,000,000 yen	350,000 yen
	(3) A Woman who is widowed and has not remarried or a woman with husband whose whereabouts is unknown, with an aggregate income value of 5,000,000 yen or less for 2017.	270,000 yen
Widowers	A man who has divorced but not remarried, or whose wife is dead but who has not remarried, or it is unclear whether she is alive or not, and whose total income in 2017 was not more than 5,000,000 yen and who has a child living in the same household whose total income was not more than 380,000 yen.*	270,000 yen

\* A child is limited to a child who is not a spouse or dependent of other taxpayers.

### ◇ How to complete form A

Write the amount of the exemption in the block ⑩ on the first page of your return.

Indicate your status (spouse dead 死別) (divorced 離婚) (spouse dead or alive unclear 生死不明) (missing in action 未帰還), by ticking the appropriate box in the section entitled “⑩ to ⑪ items applicable to the person filing” on the second page of your return.

### ◇ How to complete form B

Write the amount of the exemption in the block ⑩ on the first page of your return.

Indicate your status (spouse dead 死別) (divorced 離婚) (spouse dead or alive unclear 生死不明) (missing in action 未帰還), by ticking the appropriate box in the section entitled “⑩ to ⑪ items applicable to the person filing” on the second page of your return.

## 9 Exemption for working students

The exemption is applicable to working students except those whose total amount of income (refer to page 25) in 2017 was over 650,000 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 form A

Write the amount of exemption in the block ⑪ on the first page of your return. If you are also using the exemption for persons with disabilities, write the aggregate amount.

Tick the box headed “exemption for working students [勤労学生控除]” on the second page of your return in the section entitled “⑩ to ⑪ items applicable to the person filing,” and write the name of your school or college, etc.

### ◇ How to complete form B

Write the amount of exemption in the block “⑩ to ⑪” on the first page of your return. If you are also using the exemption for persons with disabilities, write the aggregate amount.

Tick the box headed “exemption for working students [勤労学生控除]” on the second page of your return in the section entitled “⑩ to ⑪ items applicable to the person filing,” and write the name of your school or college, etc.

## 10 Exemption for persons with disabilities

If you, your dependents, or your spouse who qualifies for an exemption is 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 death), certain exemption can be applied.

The exemption for persons with disabilities is available for dependents under the age of 16 years who are not eligible for exemption for dependents.

**The persons with disabilities** are defined as those who have received an identification booklet for the physically handicapped, war invalids, or mentally ill, those who are judged as intellectually handicapped persons by an appointed doctor for mental health, or those who are 65 years or older and certified by the head of a local public body that their level of disabilities is no less than that of the disabled or those with other physical or mental disabilities.

**Those with special disabilities** are defined as those who have the degree of gravity of their disabilities (first degree or second degree) indicated in their identification booklets, who have the degree of gravity of their disabilities (first degree) indicated in their identification booklets for the physically handicapped, who are judged as having a severe mental disability and are continuously bedridden and thus need complex nursing care.

**Those with a special disabilities** are defined as those who lives in the same domicile means a spouse qualified for an exemption or dependents who are persons 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).

Which exemption is more advantageous varies depending on your income amount or the amount of donations.

### ◇ Amount of exemption

The amount of the exemption is 270,000 yen per a disabled person (or 400,000 yen for a person with a special disability, or 750,000 yen for a person with a special disability who lives in the same domicile).

### ◇ How to complete form A

Write the amount of the exemption in the block ⑪ on the first page of your return. If you are also claiming the exemption for working students, write the aggregate amount.

Write the name of the disabled person on the second page of your return, here: "⑪ exemption for persons with disabilities."

If you are claiming the exemption for a person with a special disability or a person with a special disability who lives in the same domicile, please draw a circle around their name.

### ◇ How to complete form B

Write the amount of the exemption in the block "⑲~⑳" on the first page of your return. If you are also claiming the exemption for working students, write the aggregate amount.

Write the name of the disabled person on the second page of your return, here: "㉑ exemption for persons with disabilities."

If you are claiming the exemption for a person with a special disability or a person with a special disability who lives in the same domicile, please draw a circle around his/her name.

## 11 Exemption for spouses

You may claim the exemption if you have a spouse qualifying for exemption.

A **qualified spouse** is defined as one living in the same household (refer to page 25) as the taxpayer 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 (refer to page 25) for 2017 did not exceed 380,000 yen. This does not include family employees of those filing a blue or a white return.

\* Persons claiming an exemption for spouses may not also claim a special exemption for spouses.

### ◇ Amount of exemption

The amount of the exemption is as follows:

Definition	Exemption
Ordinary qualified spouse	380,000 yen
Elderly qualified spouse*	480,000 yen

\* An **elderly qualified spouse** is one born on or before January 1, 1948 (one who is aged 70 or over).

### ◇ How to complete form A

Write the amount of the exemption in the block ⑫~⑬ on the first page of your return.

Write your spouse's name, date of birth and the Individual Number on the second page of your return, here: “⑫~⑬ (special) exemption for spouses,” and tick the box for exemption for spouses.

Do not fill in the block on the first page of your return shown in “classification” [区分].

If your spouse is a relative residing overseas, place a circle around "residing overseas" [国外居住].

### ◇ How to complete form B

Write the amount of the exemption in the block ⑳~㉑ on the first page of your return.

Write your spouse's name, date of birth and the Individual Number on the second page of your return, here: “㉑~㉒ (special) exemption for spouses,” and tick the box for exemption for spouses.

Do not fill in the block on the first page of your return shown in “classification” [区分].

If your spouse is a relative residing overseas, place a circle around "residing overseas" [国外居住].



## 12 Special exemption for spouses

If your total amount of income (refer to page 25) for 2017 is 10,000,000 yen or less and you have a spouse living in the same household (refer to page 25) whose total amount of income in 2017 exceeds 380,000 yen but is less than 760,000 yen, a fixed exemption may be claimed according to his or her income. The exemption cannot be applied by the family employees of those filing blue returns or white returns.

This exemption is not applicable if your spouse claims special exemption for you as a spouse.

\* Persons claiming an exemption for spouses may not also claim a special exemption for spouses.

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. (refer to page 30)

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. (refer to page 31)

### ◇ Amount of exemption

The amount of the exemption is as follows:

Total income of spouse	Exemption
less than 380,000 yen	0 yen
380,001 yen to 399,999 yen	380,000 yen
400,000 yen to 449,999 yen	360,000 yen
450,000 yen to 499,999 yen	310,000 yen
500,000 yen to 549,999 yen	260,000 yen
550,000 yen to 599,999 yen	210,000 yen
600,000 yen to 649,999 yen	160,000 yen
650,000 yen to 699,999 yen	110,000 yen
700,000 yen to 749,999 yen	60,000 yen
750,000 yen to 759,999 yen	30,000 yen
760,000 yen or more	0 yen

### ◇ How to complete form A

Write the amount of the exemption in the block ⑫~⑬ on the first page of your return. Write "1" in the block shown in "classification [区分]". Write the total amount of your spouse's income in the block ④ on the first page of your return.

Write the name, date of birth and the Individual Number of your spouse on the second page of your return, here: "⑫~⑬ (special) exemption for spouses" Also tick the box for special exemption for spouses [配偶者特別控除].

If your spouse is a relative residing overseas, place a circle around "residing overseas" [国外居住].

### ◇ How to complete form B

Write the amount of the exemption in the block ㉑~㉒ on the first page of your return. Write "1" in the block shown in "classification [区分]". Write the total amount of your spouse's income here: in the block ㉑ on the first page of your return.

Write the name, date of birth and the Individual Number of your spouse on the second page of your return, here: "㉑~㉒ (special) exemption for spouses." Also tick the box for special exemption for spouses [配偶者特別控除].

If your spouse is a relative residing overseas, place a circle around "residing overseas" [国外居住].

## 13 Exemption for dependents

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

A dependent qualified for exemption includes dependents who were born before January 1, 2002 (i.e. the age of 16 years or older).

\*1 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 (refer to page 25) as of December 31 of the year in question (upon the death of such persons during the year, as of the date of their death), and whose aggregate individual income during 2017 (refer to page 25) is not more than 380,000 yen. The exemption cannot be applied by the family business employees of those filing blue returns or white returns.

\*2 Persons who are regarded as dependent relatives other than yours are not eligible to deduction for dependents.

### ◇ Amount of exemption

The amount of the exemption is as follows:

Definition	Exemption
Ordinary dependent qualified for exemption	380,000 yen
Specific dependent qualified for exemption <sup>(a)</sup>	630,000 yen
Elderly qualified dependents <sup>(b)</sup> living with the taxpayer who are parents or grandparents of the taxpayer <sup>(c)</sup> or his/her spouse	580,000 yen
Other elderly qualified dependents	480,000 yen

### ◇ How to complete form A

Write the name of the dependents qualified for exemption, their relationship to you, their date of birth, the amount of the exemption and the Individual Number on the second page of your return, here: “⑭ exemption for dependents.”

Also write the total amount of the exemption on the second page, here: “⑭ total amount of exemption for dependents.”

Write the total amount of the exemption in the block ⑭ on the first page of your return.

If your dependents qualified for exemption is a relative residing overseas, place a circle around "residing overseas" [国外居住] .

### ◇ How to complete form B

Write the name of the dependents qualified for exemption, their relationship to you, their date of birth, the amount of the exemption and the Individual Number on the second page of your return, here: “⑮ exemption for dependents.”

Also write the total amount of the exemption on the second page, here: “⑮ total amount of exemption for dependents.”

Write the total amount of the exemption in the block ⑮ on the first page of your return.

If your dependents qualified for exemption is a relative residing overseas, place a circle around "residing overseas" [国外居住] .

(a) “A specific dependent qualified for exemption” is a dependent qualified for exemption born between January 2 1995 and January 1 1999 (19 years or older but younger than 23 years of age).

(b) “An elderly qualified dependent” is a dependent qualified for exemption (excluding your spouse) born on or before January 1 1948(one who is aged 70 or over).

(c) “An elderly qualified dependent living with the taxpayer” is an elderly dependent qualified for the exemption who is also the parent, grandparent or great grandparent of the taxpayer or his/her spouse.

If a person is in an elderly home, etc., he/she cannot be regarded as living in the same household as you.

## 14 Basic exemption

Since basic exemption is applicable to all the taxpayers, please make sure you fill out this section.

### ◇ Amount of exemption

The amount of the exemption is 380,000 yen.

### ◇ How to complete form A

Write the amount of exemption, 380,000 yen, in the block ⑮ on the first page of your return.

### ◇ How to complete form B

Write the amount of exemption, 380,000 yen, in the block ⑮ on the first page of your return.

## **15 Total sum of ⑥ to ⑮ (For Form A only)**

Please write the total amount of the sums you have written in the blocks ⑥ to ⑮ in the block ⑯ on the first page of your return.

If you are claiming tax refund in your return (refer to page 13) having no income other than employment income subject to the year-end adjustment, and if the amount of the total deductions from income is the same as the amount of deductions made in the year-end adjustment, you do not have to fill out blocks ⑥ to ⑮ on the first page of the return as well as section ⑧ to ⑭ on the second page of the return by transferring “the total amount of deductions from income” in your original record of withholding to the block ⑯.

## **16 Grand total column (⑳ or ㉕)**

### **◇ How to complete form A**

Write the aggregate amount you have entered in the columns ⑯ through ⑲ in the block ㉔ on the first page of your return.

### **◇ How to complete form B**

Write the aggregate amount you have entered in the columns ⑯ through ㉔ in the block ㉕ on the first page of your return.

## This image shows a single page of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has rounded corners at the top and bottom edges. There is no handwriting or other markings on the page.

## 3-4 Calculating your tax

### 1 Taxable income

#### ◇ How to calculate your taxable income

The amount of your taxable income is calculated as follows:

Total amount of income (For Form A...⑤) (For Form B...⑨)		A
Total amount of deduction from income (For Form A...⑳) (For Form B...㉓)		B
$A - B^{**}$	(Round down the fraction less than 1,000 yen) _____,000 yen	C

\*\* If this figure is less than 1,000 yen, or is a deficit, it is not necessary to write the amount.

#### ◇ How to complete form A

Rounding down the fractions less than 1,000 yen, write the amount in block ⑤ less the amount in block ㉓ on the first page of your return, here: ㉑.

#### ◇ How to complete form B

Rounding down the fraction less than 1,000 yen, write the amount in block ⑨ less the amount in block ㉓ on the first page of your return, here: ㉒.

Those who have opted for averaging taxation on fluctuating or temporary income should make calculations in the “**calculation form for averaging taxation on fluctuating income and temporary income** [変動所得・臨時所得の平均課税の計算書].” Please refer to the “**Guide to fluctuating or temporary income** [変動所得・臨時所得の説明書].”

Those who have the income subject to separate taxation by filing have to use the third page of the return and do not need to write anything here.

### 2 Amount of tax imposed on taxable income

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

The amount of your tax imposed on taxable income is calculated as follows:

Amount C	Amount of tax imposed on taxable income
0 yen	0 yen
1,000 yen to 1,949,000 yen	$C \times 0.05$ = _____ yen
1,950,000 yen to 3,299,000 yen	$C \times 0.1 - 97,500$ yen = _____ yen
3,300,000 yen to 6,949,000 yen	$C \times 0.2 - 427,500$ yen = _____ yen
6,950,000 yen to 8,999,000 yen	$C \times 0.23 - 636,000$ yen = _____ yen
9,000,000 yen to 17,999,000 yen	$C \times 0.33 - 1,536,000$ yen = _____ yen
18,000,000 yen to 39,999,000 yen	$C \times 0.4 - 2,796,000$ yen = _____ yen
40,000,000 yen or more	$C \times 0.45 - 4,796,000$ yen = _____ yen

Amount of tax imposed on taxable income

#### ◇ For those using form A

The figure is obtained by applying the tax rate to the amount in block ㉑ on the first page of your return.

Write the “**amount of tax imposed on taxable income**” on the first page of your return, here: ㉒.

#### ◇ For those using form B

The figure is obtained by applying the tax rate to the amount in block ㉒ on the first page of your return.

Write the “**amount of tax imposed on taxable income**” on page one of your return, here: ㉓.

Those with income subject to separate taxation by filing should fill out the calculation section on the third page of the return.

If you have opted for averaging taxation on fluctuating or temporary income, write the amount calculated on the “**calculation form averaging taxation on fluctuating income or temporary income**” here : ㉔ on the first page of your return.

Those with income subject to separate taxation by filing should fill out the calculation section on the third page of the return.

### 3 Credit for dividends

Of the amount of aggregate income, when receiving payments of dividends (excluding interest from funds, dividends for which the decision was made not to list on the final tax return, etc.) from a corporation that has its head office in Japan, dividend income from special stock investment trusts (excluding such income accrued from investment in foreign stock price indexes) and special securities investment trusts<sup>(\*)</sup>, the prescribed amounts may be exempted.

#### ◇ How to calculate the credit

The amount of the credit is calculated as follows:

Amount of income from dividends (block ③ on page 1 of Form A or block ⑤ on page 1 of Form B) <sup>(*)</sup>	yen	A
Taxable income (block ② on page 1 of Form A or block ⑥ on page 1 of Form B) <sup>(*)</sup>	,000 yen	B
$B - 10,000,000$ yen	yen	C
$A - C$	yen	D
$D \times 0.1$	yen	E
$(A - D) \times 0.05$	yen	F
$E + F$	yen	Amount of credit for dividends

#### ◇ How to complete form A

Write the “amount of the credit for dividends” on the first page of the return, here: ㉓.

#### ◇ How to complete form B

Write the “amount of the credit for dividends” on the first page of the return, here: ㉓.

\*1 “Specific security investment trusts” are defined as stock investment trusts (excluding specific stock investment trusts) other than public and corporate bond investment trusts, excluding specific foreign currency-denominated securities investment trusts. For more details please refer to “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].”

\*2 The income from dividends which are not eligible for credit for dividends should not be included in this calculation.

\*3 If you have any income subject to separate taxation by filing, please contact your Tax Office, because the calculation would be different.

### 4 Block ㉔

For those using form B

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

#### ◇ How to complete form B

Write “tax amount from investment[投資税額等]” in the blank at left of block ㉔, and write the figure “1” in the box marked “classification” [区分], and write the applicable provision in block “the provisions of application of special exceptions[○ 特例適用条文等]” on the second page of the return.

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

If you made use of housing loans, etc. to newly construct, purchase or make additions or improvements, etc. to a house, and were using it as a dwelling on or after January 1, 2007, a deduction may be claimed when meeting certain requirements.

For more details, please refer to “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]” or “For those who receive the special credit for loans, etc. related to a dwelling for specific additions or improvements, etc.[特定増改築等住宅借入金特別控除を受けられる方へ]”

#### ◇ How to complete form A or B

Write 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]” on the first page of your return, here: 【form A】㉕. Round down the fractions less than 100 yen. / 【form B】㉖. Round down the fractions less than 100 yen.

\*1 When salaried workers enter the amount already claimed for this deduction in the year-end tax adjustment, in cases when the amount is recorded in the “Amount of special credit for loans, etc. related to a dwelling (amount deductible for loans, etc. related to a dwelling)” block on the record withholding, transcribe that amount to block ㉕ 【form A】. /transcribe that amount to block ㉖ 【form B】.

\*2 In the block shown in the “classification[区分],” only those who suffered damages from the Great East Japan Earthquake and are

eligible for the special treatment of double deduction of special credit for loans relating to a dwelling regarding reacquisition of dwellings, etc. can fill out. For further details, please refer to “**For those who take special credit for housing loans, etc. in the case that the owned dwellings are suffered by the Great East Japan Earthquake and no longer suitable for residential use.**[東日本大震災により自己の所有する家屋が被害を受け居住の用に供することができなくなった場合に住宅借入金等特別控除を受けられる方へ]”

Write the date you started to live in the dwelling, etc. in block “the provisions for application of special exceptions [特例適用条文等]” on the second page of the return.

Enter one of the following in front of the date when you started living in the dwelling, as appropriate: (特) if claiming the exception to the special credit for loans ,etc. related to a dwelling; (認) if claiming the special credit for loans ,etc. related to a dwelling (new building, etc. of a certified long-life quality house); (増) if claiming the special credit for loans ,etc. related to a dwelling for specified additions of improvements to make barrier free; (断) if claiming the special credit for loans ,etc. related to a dwelling for specified additions of improvements to save energy; (多) if claiming the special credit for loans, etc. related to a dwelling for specified additions of improvements to accommodate multi-family cohabitation, etc.

Moreover, the acquisition, etc. of houses is applicable to specified acquisition (the acquisition of houses, etc. when the amount of consumption tax, etc. that is included in the payments or expenses related to the acquisition of houses, etc. (meaning the total amount of consumption tax and local consumption tax) is the amount of consumption tax, etc. that is to be imposed at the 8% consumption tax and local consumption tax rate), the word, “ (特定) ,” is stated at the end of the date of the commencement of residence.

## 6 Special credit for contributions to political parties

You may apply this credit if you paid contributions to Japanese political parties or organizations.

If you claimed the deduction for donations (refer to page 43), you are not allowed to claim this special credit at the same time.

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

For more details, please refer to “**For those who receive the special credit for contributions to political parties, etc.**[政党等寄附金特別控除を受けられる方へ]”

### ◇ How to complete form A and B

Please refer to “**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].”

## 7 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.

Meanwhile, if you already took deductions for donations made to certified NPOs, etc. (refer to page 43),” you are not eligible to take this special credit.

Which deduction is better for you depends on the amount of your income and the amount of the donation, etc..

For further details, please refer to “**For those who receive the special credit for donation to certified NPOs, etc.**[認定N P O等寄附金特別控除を受けられる方へ]”

### ◇ How to complete form A and B

Please refer to “**Detailed statement and calculation form for special credit for donation to certified NPOs, etc.** [認定N P O法人等寄附金特別控除額の計算明細書].”

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

If you made a donation to a public interest incorporated association, public interest incorporated foundation, incorporated educational institution, etc., social welfare juridical person, juridical person for offender’s rehabilitation or national and municipal university corporations up to certain amount, a special credit for donation to public interest incorporation association, etc. may be claimed when meeting certain requirements.

In relation to the donation to a public interest incorporated association, etc., if you claimed the deduction for donation (refer to page 43), you are not allowed to claim this special credit at the same time.

Which of these will be the most beneficial depends on the amount of your income, donation and other factors.

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

### ◇ How to complete form A and B

Please refer to “**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].”

## 9 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.

For more details, please refer to “**For those who receive for the special 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]”

### ◇ How to complete form A and B

Please refer to “Detailed statement and calculation form for special credit for anti-earthquake improvement made to an existing house [住宅耐震改修特別控除額の計算明細書].”

## 10 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 or accommodate multi-family cohabitation, improve durable repair work, credit may be claimed provided that certain conditions are met.

For more details, please refer to “**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]”

### ◇ How to complete form A and B

Please refer to “Detailed statement and calculation form for special tax credit for specified housing improvements [住宅特定改修特別税額控除額の計算明細書].”

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

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

For more details, please refer to “**For those who receive the special tax credit for new building, etc. of certified houses.**[認定住宅新築等特別税額控除を受けられる方へ]”

### ◇ How to complete form A and B

Please refer to “Detailed statement and calculation form for special tax credit for new building, etc. of a certified house [認定住宅新築等特別税額控除額の計算明細書].”

## 12 Balance of tax amount (1)

### ◇ How to complete form A

Write the amount in ㉔ minus the amounts in boxes, ㉓, ㉔, ㉕, ㉖, ㉗, ㉘, ㉙ and ㉚.

When your balance of tax amount is in surplus, write the amount on the first page of the return, here: ㉚.

When you are in deficit, write “0” on the first page of the return, here: ㉚.

### ◇ How to complete form B

Write the amount in ㉗ minus the amounts in boxes, ㉓, ㉘, ㉙, ㉚, ㉛, ㉜, ㉝, ㉞ and ㉟.

When your balance of tax amount is in surplus, write the amount on the first page of the return, here: ㉟.

When you are in deficit, write “0” on the first page of the return, here: ㉟.



### 13 Credit for officially proclaimed natural disasters

This credit can be applied by those whose total income (refer to page 36) was not over 10,000,000 yen in 2017 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.

It is not applicable if you are claiming the deduction for casualty losses. (refer to page 36)

#### ◇ How to calculate the credit

The amount of the credit is calculated as follows:

Balance of tax amount (block ③② on page 1 of Form A or block ③⑧ on page 1 of Form B)	_____ yen	A
Total amount of income	<b>Credit for officially proclaimed natural disasters</b>	
Up to 5,000,000 yen	Amount in box A = _____ yen	Credit for officially proclaimed natural disasters
5,000,001 yen to 7,500,000 yen	A×0.5 = _____ yen	
7,500,001 yen up to 10,000,000 yen	A×0.25 = _____ yen	

#### ◇ How to complete form A

Write the amount of the “credit for officially proclaimed natural disasters” on the first page of the return, here: ③③

#### ◇ How to complete form B

Write the amount of the “credit for officially proclaimed natural disasters” on the first page of the return, here: ③⑨

### 14 Rebalance of tax amount

#### ◇ How to complete form A

Write the amount of money after subtracts that deduct ③③ from ③② in the block ③④.

#### ◇ How to complete form B

Write the amount of money after subtracts that deduct ③⑨ from ③⑧ in the block ④①.

### 15 Amount of special income tax for reconstruction

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

#### ◇ How to complete form A

Write the amount of money that you multiply the amount of money in the block ③④ by a tax rate of 2.1% in the block ③⑤.

#### ◇ How to complete form B

Write the amount of money that you multiply the amount of money in the block ④① by a tax rate of 2.1% in the block ④②.

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

### 16 Amount of income tax and special income tax for reconstruction

Add up income tax and special income tax for reconstruction.

#### ◇ How to complete form A

Add up and write the total amount of the sums you have written in the block ③④ and ③⑤ in the block ③⑥.

#### ◇ How to complete form B

Add up and write the total amount of the sums you have written in the block ④① and ④② in the block ④③.

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

### 17 Credit for foreign taxes

You may claim this credit if you have paid tax corresponding to income tax overseas in 2017.

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

#### ◇ How to complete form A and B

Please refer to “For those who receive credit for foreign taxes [外国税額控除を受けられる方へ].”

## 18 Deduction for withholding income tax and special income tax for reconstruction

In cases when payers of salaries, pensions, etc. withhold amounts of income tax etc. in advance, those tax amounts are deductible. But as for income subject to separate taxation at source (refer to page 7), or as for dividends, etc. (refer to “interest and dividend income taxation methods” on page 34, which you have opted not to report in your return, you cannot deduct the withholding income tax etc.

### ◇ How to complete form A

Write the type of income, the place where the income accrued, the name of your employer, amount of earnings and withholding income tax etc. 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）]” on the second page of the return. Write the total amount here: ㉓.

If you have the same type of income from diverse sources and are attaching a “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 on the second page of your return, here: “statement of income (withholding income tax and special income tax for reconstruction)[所得の内訳（所得税及び復興特別所得税の源泉徴収税額）].”

Write the total amount of withholding income tax etc. that you entered in (㉓ total amount of the withholding income tax and special income tax for reconstruction) [㉓源泉徴収税額の合計額], on the second page of your return, here: ㉓ on the first page of the return.

### ◇ How to complete form B

Write the type of income, the place where the income accrued, the name of your employer, amount of earnings and withholding income tax etc. 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）]” on the second page of the return. Write the total amount here: ㉔.

If you have the same type of income from diverse sources and are attaching a “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 on the second page of your return, here: “statement of income (withholding income tax and special income tax for reconstruction)[所得の内訳（所得税及び復興特別所得税の源泉徴収税額）].”

Write the total amount of withholding income tax etc. that you entered in (㉔ total amount of the withholding income tax and special income tax for reconstruction) [㉔源泉徴収税額の合計額], on the second page of your return, here: ㉔ on the first page of the return.

\* If declaring retirement income, dividend income from listed stock, etc. chosen separate taxation, interest income from specified bonds, etc. subject to separate taxation, or capital gains related to stocks and shares on the third page of the return (for separate taxation), include the withholding income tax etc. for such income in the total amount of withholding income tax etc..

## 19 Balance of income tax and special income tax for reconstruction amount

### ◇ How to complete form A

This is the amount in block ㉖ minus the amount in block ㉗ and ㉘.

If the amount of your balance is in surplus, write the amount (rounding down the fractions less than 100 yen) on the first page of your return, here: ㉙.

If the amount is in deficit, write on the first page of your return, here: ㉚.

### ◇ How to complete form B

This is the amount in block ㉚ minus the amount in block ㉛ and ㉜.

If the amount of your balance is in surplus, write the amount (rounding down the fractions less than 100 yen) on the first page of your return, here: ㉛.

If the amount is in deficit, write a triangle (△) or a minus (－) on the first page of your return, here: ㉝.

**20 Amount of estimated income tax and special income tax for reconstruction****For those using form B**

In July and November, those whose income reached a certain amount in the previous year are to pay an amount of estimated tax based on their income in the previous year.

Those who are required to pay estimated tax will be notified by their Tax Office.

**◇ How to complete form B**

Regardless of whether they have actually paid or not, those who have been notified of first installment and second installment tax by their Tax Office must write the amounts for both installments on the first page of their return, here: ④⑥.

Those who have been sent a return form in which your name and the address of the place for tax payment are printed by the Tax Office need not fill out this section because it is printed on the form.

**21 Amount of third installment income tax and special income tax for reconstruction****For those using form B**

This is the amount after subtracts that deduct ④⑥ from ④⑤.

**◇ How to complete form B**

When the amount of your third installment is in surplus, write the amount (rounding down the fractions less than 100 yen) on the first page of your return, here: ④⑦.

When the amount is in deficit, write the amount on the first page of your return, here: ④⑧.

## 3-5 Other items regarding page one of the return

### ◇ How to complete form A

#### (1) Total amount of spouse's income ㉑

Write your spouse's total amount of income (refer to page 25) of 2017 if you are applying the special exemption for a spouse (refer to page 47).

#### (2) Total amount of withholding income tax and special income tax for reconstruction for miscellaneous and occasional income ㉒

If your income withheld at source includes miscellaneous income or occasional income, please indicate the total amount of withholding tax for these types of income.

#### (3) Amount of unpaid withholding income tax and special income tax for reconstruction ㉓

When filling out field ㉔ of the tax return (when you are to receive a tax refund), 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.

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

### ◇ How to complete form B

#### (1) Total amount of spouse's income ㉑

Write your spouse's total amount of income (refer to page 25) of 2017 if you are applying the special exemption for a spouse (refer to page 47).

#### (2) Total amount of deduction for salaries of family employees ㉒

Those with family employees who are filing either a blue or white return should transfer the amount of wages (deduction) for family employees from their "financial statement for blue return" or "statement of earnings and expenses."

#### (3) Special exemption for blue returns ㉓

Transfer the amount of the special exemption indicated in your "financial statement for blue return," if you file a blue return.

#### (4) Total amount of withholding income tax and special income tax for reconstruction for miscellaneous and occasional income ㉒

If your income withheld at source includes miscellaneous income or occasional income, etc., you must include the withholding income tax etc. for such income in the total amount of withholding income tax etc..

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

#### (5) Amount of unpaid withholding income tax and special income tax for reconstruction ㉓

When field ㉔ 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.

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]." "

#### (6) Losses carried forward to deduct from the income of this year ㉔

In cases where a loss amount is brought forward from the previous year and subtracted from the total income for 2017, in the following year and beyond when there are no losses brought forward, write in the amount of the brought forward loss that was subtracted.

However, because the amount of carry-over loss subtracted from "transfer income, etc., from stocks, etc.," "income from dividends of listed stock type etc." and "miscellaneous income, etc., from trading in futures" is written on page three of the tax return (for Separate taxation), it is not included here.

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

#### (7) Amount eligible for average taxation ㉕, fluctuating income and extraordinary income ㉖

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."

For details, please refer to "Guide to fluctuating income and temporary income.[変動所得・臨時所得の計算書]" "

## 3-6 Notification of postponement of tax payment

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

### ◇ How to calculate postponed tax

Postponed tax is calculated as follows:

Amount of third installment tax to be paid ( <sup>59</sup> (Form A) or <sup>47</sup> (Form B) on page 1 of return)	_____ yen	A
The amount notified (not more than ( <sup>A</sup> × 0.5) )	(Round down the fractions less than 1,000 yen) _____,000 yen	B
<sup>A</sup> - <sup>B</sup>	_____00yen	Amount of tax to be paid by due date of filing return

### ◇ How to complete form A

Write the amount you have calculated as above on the first page of your return, here: “**amount of tax to be paid by due date of filing return** <sup>44</sup>,” also, write the amount in box <sup>B</sup> here: <sup>45</sup>.

### ◇ How to complete form B

Write the amount you have calculated as above on the first page of your return, here: “**amount of tax to be paid by due date of filing return** <sup>57</sup>,” also, write the amount in box <sup>B</sup> here: <sup>58</sup>.

## 3-7 Where to receive your refund

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

Note: 1. The name of the bank account or the Japan Post Bank savings account

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.

Note: 2. If a tax agent is designated, it will be the savings account in the name of that tax agent.

Note: 3. Refunds may not be transferred to some banks only for the Internet. Please inquire individual banks in advance about whether or not refunds may be transferred.

Note: 4 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.

還受 付さ れる 税金 の所	郵便局 等	*Unnecessary to fill in	銀行 金庫・組合 農協・漁協	預金 種類	普通 当座 定期 貯蓄	本店・支店 出張所 本所・支所
口座番号 記号番号	XXXXXXXXXXXX					

Account number (within 7 digits)

Indicate the type of account by circling the dot line.

If it is a comprehensive account, choose “ordinary [普通].”

In the section of “account number [口座番号],” fill out **account number only** from the left space.

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

還受 付さ れる 税金 の所	*Unnecessary to fill in	郵便局 等	*Unnecessary to fill in	銀行 金庫・組合 農協・漁協	預金 種類	普通 当座 定期 貯蓄	本店・支店 出張所 本所・支所
口座番号 記号番号	1XXXXX-XXXXXX						

Code (5 digits)

Number (2 to 8 digits)

Fill out **only the code and number** from the left space.

\* Do not fill out 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.).

### 3-8 About inhabitant taxes and enterprise taxes regarding page 2 of the return

For persons who have filed final tax returns, because the data for said final tax returns and other documents will be forwarded to local public entities, there is no need to additionally submit returns for the inhabitant tax, the enterprise tax, or other taxes. However, as for the following items, please fill out as appropriate in “Items concerning inhabitant taxes [住民税に関する事項]” (in the case of Form A) or “Items concerning inhabitant taxes and enterprise taxes [住民税・事業税に関する事項]” (in the case of Form B) on the second page of the return, since local tax, income tax etc. differ with reference to those items.

**Please contact your local municipal office for more detail.**

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

For persons with no obligation to file final tax returns, there is generally a requirement to file returns for the inhabitant tax with the local municipality and to file returns for the enterprise tax with the prefectural government.

#### 1 Means of payment of inhabitant tax on income other than employment income and miscellaneous income from public pensions, etc. of salary income earners

**For those using form A and form B**

Persons may elect to use a method of payment for the inhabitant tax related to the income other than salary income or income from public pension or other sources (if the person is under 65 years of age as of April 1, 2018, other than salary income).

Persons electing deduction from a salary are requested to check the “**Deduction from Wages**”[給与から差引き] box on the second page of their return. Those preferring to not have the tax deducted from wages but rather to personally make the payment separately at an appropriate payment counter or other location are requested to check the “**Self Payment**”[自分で納付] box.

The inhabitant tax due on salary income and income pertaining to public pensions and other sources for persons aged 65 years or older as of April 1, 2018, will be deducted from the salaries, public pensions, and other sources, respectively.

Please refer to “Notification from Local Governments” on page 18 of this guide about the special collection of individual inhabitant's taxes of income from public pensions.

#### 2 Names and addresses of qualified spouses and qualified dependents and family employees not residing with the taxpayer

**For those using form A and form B**

[別居の控除対象配偶者・控除対象扶養親族の氏名・住所] (in the case of Form A)

[別居の控除対象配偶者・控除対象扶養親族・事業専従者の氏名・住所] (in the case of Form B)

Write the names and addresses of any qualified spouse and qualified dependents and family employees not residing with the taxpayer, in the appropriate section on the second page of the return.

\* Those persons using a Form A and claiming a refund, and the only income subject to filing is employment income that has received a year-end adjustment, in case discarding write in blocks “⑫～⑬ (Special) Exemption for Spouses” or “⑭ Exemption for Dependents” on the second table of the return, the individual identification number, in addition to name and address, must be entered.

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

**For those using form B**

In the case that a report of full-time family employees' salaries is not submitted for certain reasons, and if they are not declared as a family employee, 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 second page of your return.

## 4 Inhabitant taxes

### [住民税]

#### a) A dependent under the age of 16 years[16歳未満の扶養親族]

For those using form A and form B

If you have a dependent under the age of 16 years who is not eligible for exemption for a dependent (refer to page 48), please write the dependent's name, relationship and date of birth, and his/her address if he/she does not reside with the taxpayer.

\* In case a dependent under the age of 16 years does not possess an address within Japan, and the applicant himself/herself is subject to tax exemption threshold system for inhabitant tax, a set of "Documents Concerning Relatives" and "Documents Concerning Remittances" (refer to page 17) pertaining to the said relative must be submitted to the municipality where his/her address is located, by March 15, 2018.

However, if these sets of documents were attached to a return for inhabitant tax, application for dependent of employment income earner or recipient of public pensions, etc. when these documents were submitted, there is no need to submit them again separately.

#### b) Special provisions for computing dividend income

For those using form A and form B

"Small dividends," etc., from unlisted stocks which you have chosen not to report in your tax return of income tax etc. (refer to page 34) are aggregated with other income and inhabitant tax is charged on the aggregated income. Following the formula below, write the amount in the appropriate columns on the second page of your return.

Amount of dividend income (block ③ on page 1 Form A) (block ⑤ on page 1 Form B)	yen	A
Small dividends, etc., from unlisted stocks you opted not to report on your return.	yen	B
$A + B$	yen	Special provisions for computing dividend income

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

For those using form A and form B

As for those who were non-residents for a period during 2017, inhabitant tax is not charged on domestic-source income which accrued during the period. Write the amount of such domestic-source income subject to separate taxation by withholding in the appropriate section on the second page of the return.

#### d) 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]

For those using form A and form B

Regarding the amount of the so-called "specific dividend, etc." from which the prefectural inhabitant tax dividend rate is specially withheld during 2017(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 during 2017(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 prefectural inhabitant tax 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 second page of the return.

Please note that in the case of ① above, determination of the total amount of income 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.

## 5 Deduction for donations

## For those using form A and form B

Please write the each amount of the donations regarding, ① hometown tax (donations to prefectures or municipalities), ② donations to the Japan Red Cross Society or local chapters of the community chest where you were a resident as of January 1, 2018, ③ donations specified in ordinance of the prefecture where you were a resident as of January 1, 2018, and ④ donations specified in ordinance of the municipality where you were a resident as of January 1, 2018.

\* For a donation made as charity fund relating to the Great East Japan Earthquake to a fundraising organization or Kumamoto Earthquake Disaster Charity Fund, 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 “prefectures or municipalities.”

For example, if you misplaced the amount of your donation made to the Japanese Red Cross Society as the support money for the Kumamoto Earthquake Disaster in the field of “Community chest or local chapter of Japan Red Cross Society in area of domicile,” instead of “Prefectural/municipal portion,” the amount of tax credit for donation cannot be correctly calculated.

\* Regarding ③ and ④, if you have donations specified by both prefectures and municipalities, please write the both amount in the appropriate section.

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.

### ～In the case of donations eligible for individual inhabitant tax deductions for donations～

Entries in the “Deductions for donations” section under [住民税に関する事項] “Items concerning inhabitant taxes” for those using form A, [住民税・事業税に関する事項] “Items concerning inhabitant taxes and enterprise taxes” for those using form B” for donations eligible for individual inhabitant tax deductions for donations should be made as follows.

(Example) In the case that donations were paid to entities (1) through (7)

- |  |            |
|--|------------|
| 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) | 5,000 yen  |

**A** In the “Prefectural/municipal portion” box, enter (1) and (2).

$$(1)+(2)= 120,000 \text{ yen}$$

**B** In the “Community chest or local chapter of Japan Red Cross Society in area of domicile” box, enter (3) and (4).

$$(3)+(4)= 110,000 \text{ yen}$$

**C** In the “Prefecture” box under “Specified by ordinance,” enter (5) and (6).

$$(5)+(6)= 60,000 \text{ yen}$$

**D** In the “Municipality” box under “Specified by ordinance,” enter (6).

$$5,000 \text{ yen}$$

Tax credit for donations	Prefectural/municipal portion	yen <b>A</b> 120,000	Specified by ordinance	Prefecture	yen <b>C</b> 60,000
	Community chest or local chapter of Japan Red Cross Society in area of domicile	yen <b>B</b> 110,000		Municipality	yen <b>D</b> 5,000

\* 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 A through D.



- a)** 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) and (ii) below should tick the relevant number and write the amount on the second page of the return, 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, moxibustion, 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(refer to page 64)

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

If you incurred the amount of interest on liabilities to acquire land(refer to page 28), etc., write the amount of necessary expenses including such interest (“the amount used to acquire real estate prior to application of special treatments regarding aggregation of profit and loss(refer to page 34) as it pertains to income taxes.”)

**c) Special exemption for blue returns subtracted from real estate income**

If you have applied this reduction, you should write this amount on the second page of your return, 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].”

**d) 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.

Write the amount of the loss on the second page of your return, 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 second page of your return, here: “losses from the sale of business assets, etc. [事業用資産の譲渡損失など].”

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

If you established or closed-down a business during 2017, circle the section on the second page of your return 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.

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

Enterprise tax will be imposed according to the location of the business. If there are offices in several different prefectures (“prefectures” including Tokyo), the amount of income will be taxed proportionally according to the number of staffs in each office, etc. If you have a business with offices, etc. in more than one prefecture, you must indicate this by drawing a circle on the second page of your return, here: office(s), etc. in other prefecture(s). [他都道府県の事務所等].

\* 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, acupressure, therapy, moxocautery, judo-physiotherapy and other medical services | ▪ Dental technicians                               |
| ▪ Seat renting        | ▪ Veterinarians  | ▪ Registered surveyors                             |
| ▪ Inn keeping         | ▪ Blacksmiths  | ▪ Land and building surveying                      |
| ▪ Restaurants         | ▪ Attorneys  | ▪ Marine agents                                    |
| ▪ Eating-houses       |  | ▪ Printing and platemaking                         |
| ▪ Middleman           |  |  |
| ▪ Agents              |  |  |
| ▪ Intermediaries      |  |  |
| ▪ 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.

## 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 the backing paper.

- The individual 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 document to be attached or presented								
The individual number card was issued.	The individual number card * When attaching a copy of the individual number card, a copy of both the front and backside of the card is required.								
The individual number card was <b>NOT</b> issued.	① Documents to verify the Number and ② Documents to verify identification	<b>Attach or Present</b> Attach to the backing paper for attached a copy of identification document OR present on submission of the return.							
	<table border="1"> <tr> <td>①</td><td>Documents to verify the Number 《Documents which verifies the individual number of the person filing》</td><td>One of the following documents                ● Notification card                ● Either a copy of the resident register or certification of information recorded on resident register (limited to those with individual numbers)</td></tr> <tr> <td colspan="3" style="text-align: center;">+</td></tr> <tr> <td>②</td><td>Documents to verify identification 《Documents which verifies that the individual number on the return is that of the person filing》</td><td>One of the following documents                ● Driver's license                ● Insurance certificate of the National Health Insurance Program                ● Passport                ● Physical disability certificate                ● Resident card</td></tr> </table>		①	Documents to verify the Number 《Documents which verifies the individual number of the person filing》	One of the following documents ● Notification card ● Either a copy of the resident register or certification of information recorded on resident register (limited to those with individual numbers)	+			②
①	Documents to verify the Number 《Documents which verifies the individual number of the person filing》	One of the following documents ● Notification card ● Either a copy of the resident register or certification of information recorded on resident register (limited to those with individual numbers)							
+									
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 ● Driver's license ● Insurance certificate of the National Health Insurance Program ● Passport ● Physical disability certificate ● Resident card							

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

- Depending on the content of the return, the following documents are needed to be attached or presented.

	Items	Documents to be attached or presented and the way to attach or show
Earnings	Business (sales, etc.)	• Blue return filer : “financial statement” with a breakdown of amount of aggregate earnings and necessary expenditure. • White return filer : “statement of profit and loss” with a breakdown of amount of aggregate earnings and necessary expenditure. <b>Attach</b> Submit with the return.
	Business (agriculture)	
	Real estate	
	Dividend income subject to aggregate taxation	If declaring dividends on listed stocks, etc., you must also submit the following documents according to the type of dividend concerned: • Advice of payment of share of revenues from open-type securities investment trusts • Payment notice concerning amounts considered to be dividends, etc. • Advice of payment of dividends from listed stocks, etc. • Special account annual transaction report <b>Attach</b> Attach to the backing paper for attached documents.
	Employment	Original copies of the income tax withholding slips received from the payers of salaries. Please refer to the guide, “About specially designated expenditure from employment income[給与所得者の特定支出控除について]”
	Miscellaneous	Original copies of the income tax withholding slips received from the payers of public pensions etc.
Deductions from income	Deduction for casualty losses	receipts of the expenditure which was expended as a result of the casualty <b>Attach or Present</b>
	Deduction for medical expenses*1	“Statement of deduction for medical expenses[医療費控除の明細書](refer to page 39)” <b>Attach</b> Attach to the backing paper for attached documents or present on submission of the return.
		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.
		Various certificates (e.g., a certificate of using diapers[おむつ証明書]) <b>Attach or Present</b>
	Deduction for medical expenses by the self-medication taxation system*1	“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]” (refer to page 39)” <b>Attach</b> Submit with the return.
		The documents which clarify that you performed a constant action in an age minute receiving an application. <b>Attach or Present</b>
	Deduction for social insurance premiums	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. *2
	Deduction for small business mutual aid premiums	certification of payment of premium*2
	Deduction for life insurance premiums	certification of payment(excluding those relating to the old life insurance premium and 9,000 yen or less per contract).*2
	Deduction for earthquake insurance premiums	certification of payment*2

	Deduction for donations	<ul style="list-style-type: none"> <li>● receipt of donation issued by the donees</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 an eligible</li> <li>● In the case of political donation; “Document for deductions (tax credit) for donations” stamped by the Election Administration Commission. <sup>*4</sup> <ul style="list-style-type: none"> <li>○ If you expended to acquire stocks issued by special new small and medium enterprises(including reconstruction stocks issued by specified reconstruction company), please refer to “For those who receive deduction from income for donation related to a expending to acquire stocks issued by special new small and medium enterprises.[特定新規中小会社が発行した株式の取得に要した金額の寄附金控除を受けられる方へ]”</li> </ul> </li> </ul>	<b>Attach or Present</b> Attach to the backing paper for attached documents or present on submission of the return.
Deductions from income	Exemption for working students	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>*2</sup>	<b>Attach or Present</b> Attach to the backing paper for attached documents or present on submission of the return.
	Exemption for persons with disabilities (Special) Exemption for spouses Exemption for dependents	In the case of “relatives residing overseas”; “Documents Concerning Relatives” and “Documents Concerning Remittances” (refer to page 17) <sup>*3</sup>	
	[ ]	statement regarding the deduction you are applying	
Calculation of tax	Special credit for loans, etc. related to a dwelling (specific additions or improvements, etc.)	“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]” and “For those who receive the special credit for loans, etc. related to a dwelling for specific additions or improvements, etc.[特定増改築等住宅借入金特別控除を受けられる方へ]”	<b>Attach</b> Submit with the return.
	Special credit for contributions to political parties	“Detailed statement and calculation form for the special credit for contributions to political parties[政党等寄附金特別控除の計算明細書]” “Document for deductions (tax credit) for donations[寄附金(税額)特別のための書類]” stamped by the Election Administration Commission <sup>*4</sup>	<b>Attach</b> Attach to the backing paper for attached documents
	Special credit for donation to certified NPOs, etc.	“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]”	<b>Attach</b> Submit with the return
	Special credit for donation to public interest incorporated association, etc.	“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の計算明細書]”	<b>Attach</b> Submit with the return
	Special credit for anti-earthquake improvement made to an existing house	“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.
	Special tax credit for specified housing improvements	“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	“For those who receive the special tax credit for new building, etc. of a certified house.[認定住宅新築特別税額控除を受けられる方へ]”	
	Credit for foreign taxes	○ “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	
Residents with a period in which they were non-permanent residents in 2017		“Confirmation of the Type of Resident Status, p tc.[居住形態等に関する明細書]”	

\*1 You can attach or present the receipts such as medical expenses instead of the documents from 2017 to 2019.

\*2 It is not necessary for employment income earners who have deducted from employment income in the year-end adjustment to attach to the return or to present on filing the return.

\*3 Such documents that were submitted or presented to employers 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 final tax return forms or present them.

\*4 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.

◆ 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.

◆ A final return, appendix, statement, etc. are available for download from the NTA website. Documents are also available at Tax Offices.

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

申告所得税及び復興特別所得税、消費税及び地方消費税の振替納税を新規に利用される方又は依頼内容を変更される方は、このページを手引きから切り離し、次の「預貯金口座振替依頼書兼納付書送付依頼書」に必要事項を記入し、預貯金通帳に使用している印鑑を押して確定申告書と一緒に税務署に提出するか、金融機関へ提出してください。

- 振替納税（口座振替）は全国の銀行（ゆうちょ銀行を含みます）、信用金庫、労働金庫、信用組合、農協及び漁協でご利用になれます。
- 振替納税には普通預金、当座預金、納税準備預金、通常預金等がご利用になれます。  
\*定期預金及び貯蓄預金等ではご利用になれません。また、インターネット専用銀行等の一部の金融機関、インターネット支店等の一部の店舗ではご利用にならない場合があります。
- 提出の際には申告書や添付書類台紙に貼らないでください。

【注意】 転居等により申告書の提出先の税務署が変わった場合には、新たに振替納税の手続が必要となります。

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.

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

Write your address, etc.

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

If a bank other than Japan Post Bank is used, please circle the type of savings account and write in the account number.

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

(金融機関経由印) 納付書送付依頼書

税務署長 へ

Write your name and stamp your seal.

氏名 印

私が納付する

- 申告所得税及び復興特別所得税（1期分、2期分、確定申告分（期限内申告分）、延納分）
- 消費税及び地方消費税（中間申告分、確定申告分（期限内申告分））

ご利用にならない税目については、二重線で抹消してください。この場合の訂正印は不要です。

平成 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	(整 理 番 号)		(金融機 関番号)	
	(振替 区分)	(入力 日付)	(送付 日付)	

預貯金口座振替依頼書

金融機関名 平成 年 月 日

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

あなたの住所 (〒 ) 電話 ( )

(申告納税地)

(フリガナ) 氏 名 (金融機関お届け印)

銀行等 (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

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、下記約定期を承認の上依頼します。

- 対象税目
  - 申告所得税及び復興特別所得税（1期分、2期分、確定申告分（期限内申告分）、延納分）
  - 消費税及び地方消費税（中間申告分、確定申告分（期限内申告分））

ご利用にならない税目については、二重線で抹消してください。この場合の訂正印は不要です。
- 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。

約 定

- 預貯金の支払手続については、当座勘定規定又は預貯金規定にかかわらず、私が行うべき当座小切手の振出又は預貯金通帳及び預貯金払戻請求書の提出などいたしません。
- 指定預貯金残高が振替日において、納付書の金額に満たないときは、私に通知することなく納付書を返却されても差し支えありません。
- この口座振替契約は、貴店（組合）が相当の事由により必要と認めた場合には私に通知されることなく、解除されても異議はありません。
- この口座振替契約を解除する場合には、私から（納税貯蓄組合長を経由して）指定した金融機関並びに税務署あて文書により連絡します。
- この取扱いについて、仮に紛議が生じても、貴店（組合）の責によるものを除き、貴店（組合）には迷惑をかけません。

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

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.

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

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

Please use this tax payment slip when you pay your tax.

[illegible]

## 6 Reference

### 6-1 Special measures provided by international tax treaties etc.

(63 treaties with applicable to 74 countries and regions as of October 1, 2017)

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

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

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 Great Britain.

Note: 5. With respect to Taiwan, a framework equivalent to a tax convention is established in combination of (1) a private-sector arrangement between the Interchange Association (Japan) and the Association of East Asian Relations (Taiwan) and (2) Japanese domestic legislation to implement the provisions of that private-sector 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 2017, tax treaties with the United States, Great Britain, France, Australia, Netherlands, Switzerland, New Zealand, Sweden, and Germany), 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.

### 6-2 Notice to those leaving Japan during 2018

A person departing from Japan in 2018 must declare his or her income using one of the return forms 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. Residents or non-residents subject to aggregate taxation (refer to page 10) who depart from Japan in 2018 without designating a tax agent must pay their tax and file a final return before departure.
2. Residents or non-residents subject to aggregate taxation (refer to page 10) who depart from Japan in 2018 after designating a tax agent must pay their tax and file a final return by March 15, 2018.
3. Non-residents (excluding those who conduct business through a fixed location in Japan) who have income from employment or personal services performed in Japan which is not subject to withholding tax, must file a quasi final return and pay your tax before departure.

Note:1. "Departure" means to cease having residence or address in Japan and without appointing a tax agent. Please be aware that non-residents without an address in Japan include the following:

- (1) Those non-residents described in (Reference1) (1) and (2) on page 10 are regarded as having departed when they no longer have a permanent home in Japan.
- (2) Those who no longer have a permanent home in Japan and who have ceased to work or offer any personal services.

Note:2. After 2017, the principles in the taxation for non-residents are revised by the revision of principles in international taxation to "attributable income principle". For details, please see the "Outline of the revised income tax laws for 2015[平成 27 年分 所得税の改正のあらまし] in the NTA website.

### 6-3 Estimated income tax and special income tax for reconstruction prepayment and Application for reduction of estimated tax prepayment

In the final analysis, income tax etc. are calculated on the income and the tax amount for 1 year. A final income tax return is filed during filing period for final tax return the following year and the tax in question is paid. The Tax Office determines the amount based on the previous year's final tax return and notifies the taxpayer of the amount in cases where the determined amount 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.

For those whose estimated tax base are 150,000 yen or more in each year from 2013 through 2037, estimated tax prepayment of income tax etc. will be necessary.

Taxpayers may file an application to have the amount of estimated prepaid tax reduced if it is anticipated that they are unable to pay the amount notified by their 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.



## 6-4 Declaration Naming a Person to Administer the Taxpayer's Tax Affairs for income/consumption tax

If you appoint a tax representative to file tax returns and administer other tax affairs because you do not or will not have an address in Japan, please prepare "Declaration Naming a Person to Administer the Taxpayer's Tax Affairs for Income Tax and Consumption Tax" and submit it to the local Tax Office in charge of the location of your address, etc. at the time you appoint a tax representative or prior to the date of departure from Japan.

Please write the place of tax payment and telephone number.

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

Please write your date of birth.

Please write your Individual Number.

Please write the trade name.

Please write your occupation.

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

Please write the telephone number of the tax representative.

Please state the reason why you designated a tax representative.

Cross out 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 and affix your seal.

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

Please write the name of the tax representative and affix a seal.

Please write the occupation of the tax representative.

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

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

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.

所得税・消費税の納税管理人の届出書

税務署受付印

1 0 7 0

納税地 住所地・居所地・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 (納税地以外に住所・事業所等がある場合は記載します。)

住所・事業所等 (〒 - ) (TEL - - )

フリガナ 氏名 生年 大正 昭和 平成 年 月 日生

個人番号

職業 フリガナ 屋号

所得税・消費税の納税管理人として、次の者を定めたので届けます。

納税管理人

〒 住所 (居所)

フリガナ 氏名 印

職業

本人との続柄 (関係)

電話番号

2 法の施行地外における住所又は居所となるべき場所

3 納税管理人を定めた理由

4 その他参考事項

(1) 出国 (予定) 年月日 平成 年 月 日 ・ 帰国予定年月日 平成 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

届出税理士 (TEL - - )

税務署整理番号 届出税理士番号 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 その他 ( )

\*When you dismiss your tax representative, please submit "Notification of dismissal of tax representative for income tax/consumption tax".