For 2019 Application for deduction for insurance premiums for employment income earner

<table>
<thead>
<tr>
<th>Competent district director</th>
<th>Name of salary payer (name)</th>
<th>Corporate number of salary payer</th>
<th>Location of salary payer (address)</th>
<th>Pronunciation (furigana)</th>
<th>Your name</th>
<th>Your domicile or residence</th>
</tr>
</thead>
</table>

To be filled in by the salary payer (excluding individuals) who received this application form.

* To be filled in by the salary payer (excluding individuals) who received this application form.

- **For Life insurance premiums**
  - Name of insurance company, etc.: [Name]
  - Type of insurance, etc.: [Type]
  - Insurance period or premium payment period: [Period]
  - Name of policyholder, etc.: [Name]
  - Name of recipient of insurance, etc.: [Name]
  - Seal of confirmation by the salary payer: [Seal]
  - Category of New or Old: [New/Old]
  - Amount of insurance premiums, etc., you paid this year (Amount after deducting distribution of surplus, etc.): [Amount]

- **For Earthquake insurance premiums**
  - Name of insurance company, etc.: [Name]
  - Type (Purpose) of insurance, etc.: [Type]
  - Insurance period: [Period]
  - Name of policyholder, etc.: [Name]
  - Seal of confirmation by the salary payer: [Seal]
  - Category of earthquake insurance premiums: [Category]
  - Amount of earthquake insurance premiums: [Amount]

- **For former long-term casualty insurance premiums**
  - Name of insurance company, etc.: [Name]
  - Type (Purpose) of insurance, etc.: [Type]
  - Insurance period: [Period]
  - Name of policyholder, etc.: [Name]
  - Seal of confirmation by the salary payer: [Seal]
  - Category of former long-term casualty insurance premiums: [Category]
  - Amount of former long-term casualty insurance premiums: [Amount]

- **For social insurance premiums**
  - Name of insurance company, etc.: [Name]
  - Type (Purpose) of insurance, etc.: [Type]
  - Insurance period: [Period]
  - Name of policyholder, etc.: [Name]
  - Seal of confirmation by the salary payer: [Seal]
  - Category of social insurance premiums: [Category]
  - Amount of social insurance premiums: [Amount]

<table>
<thead>
<tr>
<th>Calculation formula I (For new insurance premium, etc.)</th>
<th>Calculation formula II (For old insurance premium, etc.)</th>
<th>Amount of Deduction for life insurance premiums</th>
</tr>
</thead>
<tbody>
<tr>
<td>(v) or (vi), whichever is bigger</td>
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* In the calculation of the deduction amount, if the calculated amount includes a fraction of less than one yen, it shall be rounded up to the nearest yen.
## Scope of insurance premiums subject to deduction, etc.

| Life insurance premiums that are subject to deduction for life insurance premiums are insurance premiums or other premiums you paid this year under a certain life insurance contract, etc., (including a contract that sets forth the payment of pension or a certain insurance contract in which insurance is paid due to a payment of hospital and medical expenses caused by disease or bodily injury).
| Insurers or other premiums that are subject to deduction are classified as follows depending on the contents of the insurance contract, contract date, etc., and therefore check if the insurance premiums are subject to deduction and confirm the category of each insurance premium by referring to certificate documents, etc., issued by a life insurance company or the like, and fill in the appropriate column by category of insurance premium. |

### Life insurance premiums subject to deduction

<table>
<thead>
<tr>
<th>Contract date</th>
<th>On or before December 31, 2011 (Old insurance premium, etc.)</th>
<th>On or after January 1, 2012 (New insurance premium, etc.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Life insurance premium</td>
<td>Old life insurance premium</td>
<td>New life insurance premium</td>
</tr>
<tr>
<td>Medical care insurance premium</td>
<td>Medical care insurance premium</td>
<td>Medical care insurance premium</td>
</tr>
<tr>
<td>Personal pension insurance premium</td>
<td>Old personal pension insurance premium</td>
<td>New personal pension insurance premium</td>
</tr>
</tbody>
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### Earthquake insurance premiums

| Earthquake insurance premiums that are subject to deduction for earthquake insurance premiums are insurance premiums or other premiums (hereinafter referred to as “earthquake insurance premiums”) you paid this year based on a casualty insurance contract, etc., where a house for you or your relatives who live in the same household with you, which is always used as residence, and household goods, which are normally necessary for life of those persons, are covered by an insurance or mutual aid, as well as a loss of damage arising from fire, destruction, burning or effluence that are caused directly or indirectly by earthquake, explosion or tsunami is compensated by insurance or mutual aid money. |

Certificate documents issued by insurance companies, etc.

### Social insurance premiums

<table>
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<tbody>
<tr>
<td>Life insurance premiums, etc.</td>
</tr>
<tr>
<td>Earthquake insurance premiums, etc.</td>
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</tbody>
</table>

### Certificate documents required to be attached here

- Earthquake insurance premiums, etc.
- Life insurance premiums, etc.
- Medical care insurance premiums
- Personal pension insurance premiums
- Earthquake insurance premiums

### Scope of insurance premiums subject to deduction, etc.

1. A contract shall, out of casualty insurance contracts, etc., that are set forth in Paragraph 1 of Article 77 of the Income Tax Act before the revision of the tax system in the fiscal year 2006, be limited to the contract, etc., in which there is a special provision stating that a maturity repayment is made after the maturity of the insurance period or the mutual aid period, and the period is 10 years or longer, as well as any amendments have not been made on or after January 1, 2007, and shall exclude a contract of which the commencement date of the insurance period or the mutual aid period of the contract, etc., is on or after January 1, 2007.

2. When filling in “Category of earthquake insurance premiums or former long-term casualty insurance premiums,” circle either one depending on whether they are earthquake insurance premiums or former long-term casualty insurance premiums.

### Certificate documents

- Out of the following insurance premiums that are supposed to be paid by you or your relatives who live in the same household with you, the insurance premiums you paid this year are subject to deduction.
  - (i) Insurance premiums for national health insurance or national health insurance tax
  - (ii) Insurance premiums for health insurance, welfare pension insurance or mariners insurance (including premiums paid by voluntarily continued insured persons)
  - (iii) Insurance premiums under the provisions of the Act on Assistance for Elderly People (insurance premiums for the medical care system for elderly in the latter stage of life)
  - (iv) Nursing care insurance premiums under the provisions of the Long-Term Care Insurance Act
  - (v) Premiums for the national pension or premium paid as participants in the national pension fund
  - (vi) Insurance premiums for the farmers' pension fund, labor insurance premiums for employment insurance, etc.

### The following premiums you paid this year are subject to deduction

- (i) Premiums under the mutual aid contract that has been entered into with the Organization for Small & Medium Enterprises and Regional Innovation, JAPAN (excluding former second class mutual aid contract)
- (ii) Participants' premiums for the corporate-type pension that are set forth in the Defined Contribution Pension Act
- (iii) Premiums for the personal-type pension that are set forth in the Defined Contribution Pension Act
- (iv) Premiums based on a contract that satisfies certain requirements under the mutual aid system for supporting mentally and physically handicapped persons, which is operated by local public entities in accordance with the provisions of their ordinance.

### Small-scale enterprise mutual aid premiums, etc.

- (Note) The term “Year 2019” used in this application means the portion for the year related to the period between January 1, 2019 and December 31, 2019.