４ 所得控除・税額控除 （Income Deductions & Tax Credits）

①医療費控除（Medical Expense Deductions）

【Attach: Statement for deductions for medical expenses】

    Enter in medical expenses paid from January to December by you for yourself, your spouse, or relatives living in the same household as you.

    If you are claiming medical expense deductions, fill in the separate form "Statement for deductions for medical expenses" and submit it along with the tax return. ※You are not required to attach any receipts.

  （Steps）

  （a）Check the 「有」(Have) box.

［Data Entry Page］

  （b）Enter in each item.

Enter in the amount of medical expenses paid from January to December

Enter in the amount compensated by life insurance and social insurance

Enter in the amount paid for specified OTC medication

②社会保険料控除（Social Insurance Premium Deductions）【Attach: Notification of Completed Payment or document that shows payment amounts】

    Enter in insurance premiums not listed on a Tax Withholdings Certificate.

    Enter in the amount paid for insurance premiums from January to December by you for yourself, your spouse or relatives living in the same household as you. However, any insurance premiums withheld from your Employment Income or Public Pension for your spouse or

relatives living in the same household as you can not be combined.

※Only enter in the amount for「Small business mutual aid premiums (such as iDeCo)」that you as the policy owner have paid.

（Steps）

(a) Check the「有」(Have) box.

社会保険料控除 ☐ 有

❷ ※ここでは、源泉徴収票に記載のない社会

給与・年金から天引き（特別徴収）されて

(b) Enter in each item.

支払った国民健康保険税の額を入力してください。

国民健康保険 ⟹ Enter in the amount paid for National Health Insurance Tax.

支払った国民年金保険料の額を入力してください。

国民年金 ⟹ Enter in the amount paid for National Pension Premiums.

支払った後期高齢者医療保険料の額を入力してください。

後期高齢者医療保険 ⟹ Enter in the amount paid for Latter-stage Elderly Medical Care Premiums.

支払った介護保険料の額を入力してください。

介護保険 ⟹ Enter in the amount paid for Long-term Care Insurance Premiums.

小規模企業共済法に規定された共済契約（旧第二種共済契約を除く）に基づく掛金、確定拠出年金法の企業型年金加入者掛金及び個人型年金加入者掛金（iDeCo）、心身障害者扶養

小規模企業共済等掛金... ⟹ Enter in the amount of premiums based on mutual aid contracts (excluding former second class mutual aid contracts) stipulated in the Small Enterprise Mutual Relief Projects Act, premiums for corporate-type pensions and invidual-type pensions (iDeCo) under the Defined Contribution Pension Act, and premiums related to the mutual aid system for supporting mentally and physically handicapped persons.

健康保険料（任意継続）、雇用保険料、国民

その他 ⟹ Enter in the amount paid for health insurance premiums (voluntary continuation), employment insurance premiums, National Pension Fund, etc.

③生命保険料控除（Life Insurance Premium Deductions）【Attach: Document that shows the type ofl ife insurance, the policy owner, and the amount paid】

Enter in insurance premiums not listed on a Tax Withholding Certificate.

Enter in the amount paid for insurance premiums (minus any dividends or rebates, if any) from January to December by you for yourself, your spouse or relatives living in the same household as you.
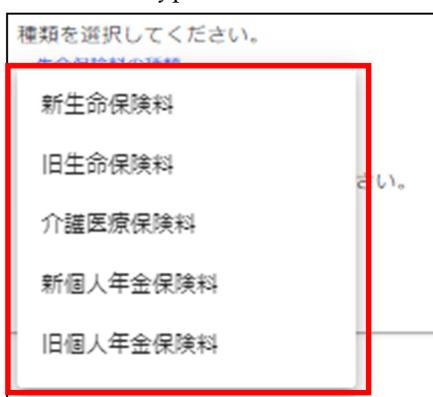
(Steps)

(a) Check the 「有」(Have) box.

生命保険料控除　□ 有

③

※ここでは、源泉徴収票に記載のか

(b) Click on 「生命保険料１枚目」(Life Insurance Premiums Page 1).

生命保険料１枚目　✳ クリック

(c) Select the type of life insurance.

種類を選択してください。

新生命保険料

旧生命保険料

介護医療保険料

新個人年金保険料

旧個人年金保険料

○新生命保険料（New life insurance premiums）：
　Premiums for new policies or renewals on or after
　1 January 2012

○旧生命保険料（Old life insurance premiums）：
　Premiums for policies or renewals on or before 31
　December 2011

○介護医療保険料（Medical care insurance
　premiums）

○新個人年金保険料（New personal pension
　insurance premiums）：
　Premiums for new policies or renewals on or after
　1 January 2012

○旧個人年金保険料（Old personal pension
　insurance premiums）：
　Premiums for policies or renewals on or before 31
　December 2011.

(d) Enter in the amount paid for insurance policy premiums.

支払った保険料の額を入力してください。

支払金額

(e) If you have more than one life insurance policy, click the 「＋」button and repeat steps (c) and (d).

＋ ＋マークを押して10件まで入力できます。

生命保険料１枚目　✳ クリック

④地震保険料控除（Earthquake Insurance Premium Deductions）【Attach: Document that shows the type ofi nsurance, the policy owner, and the amount paid】

   Enter in insurance premiums not listed on a Tax Withholding Certificate.

   Enter in the amount paid for insurance premiums by you for a house you, your spouse, or relative living in the same household as you own and use for regular residence or a personal property used for daily living (excluding business use).

   （Steps）

   (a) Check the 「有」(Have) box.

   (b) Enter in each item.

Enter in the amount paid for earthquake insurance premiums

Enter in the amount paid for former long-term casualty insurance premiums
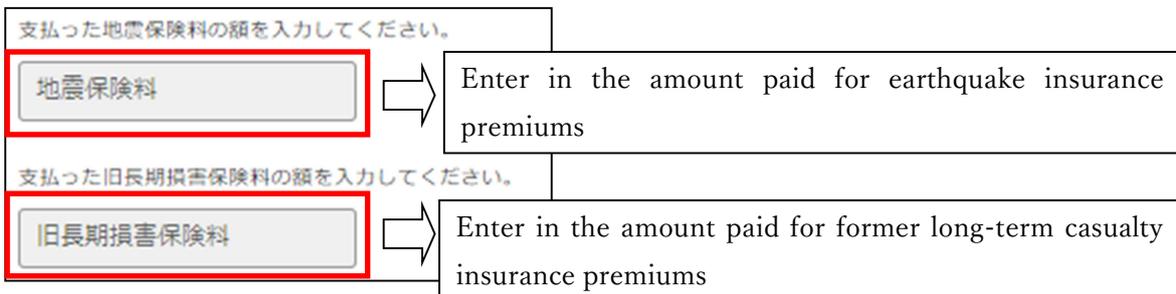
   (c) If you have more than one earthquake insurance policy, click the 「＋」button and repeat step（b）.

⑤寡婦、ひとり親、勤労学生控除（Deductions for Widows, Single Parents & Working Students）

   Enter in if any of the following apply to you as of 31 December.

○Deductions for Single Parents

   Those whose spouse are deceased (or uncertain), have not remmaried after divorce, or are unmarried (excluding common law marriages) and the below applies to you.

   （１）Your total income between January to December was less than 5,000,000 yen.

   （２）You have at least one child in your household whose total income is less than 480,000 yen.

○Deductions for Widows or Divorcees

   For those that "Deductions for Single Parent" was not applicable to, your total income between January to December was less than 5,000,000 yen, and if either of the following applies to you.

（１）Women who are divorced and have at least one dependent living in their household whose total income is less than 480,000 yen.

（２）Women whose husband are deceased (or uncertain) and have no dependents.

○Deductions for Working Students【Attach: Student I.D.】

For those that received employment income from January to December, their total employment income was less than 750,000 yen, and income other than employment income was less than 100,000 yen.

(Employment Income includes Business Income, Employment Income, Retirement Income, and Miscellaneous Income.)

(Steps)

(a) Check the「有」(Have) box.

(b) If deductions for single parents applies to you, select which option applies to you.

○選択なし（None）
○ひとり親（父）（Single Father）
○ひとり親（母）（Single Mother）
○寡婦（Widow/Divorce Women who became a single parent after marriage.）

(c) If deductions for widows or divorcees applies to you, select the reason.

○死別（Spouse is deceased）
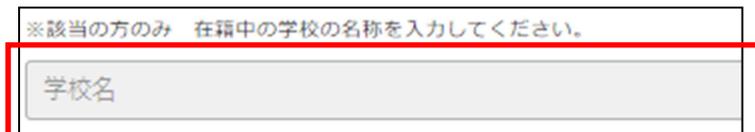○生死不明（Unable to ascertain your spouse's whereabouts, unsure if they are alive or not）
○離別（Divorced）
○未帰還（※For those who would like to learn more about this condition, please contact the Income Tax Division.）

(d) If you are a working student, select「該当」(Yes).
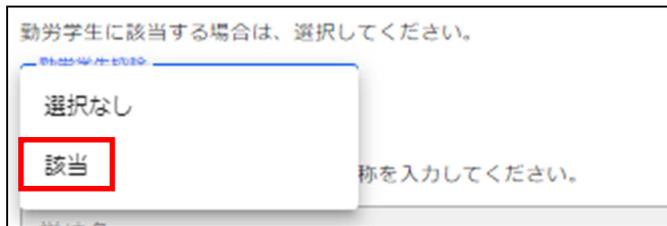
(e)If you selected「該当」(Yes) in section (d), enter the name of the school you attend.

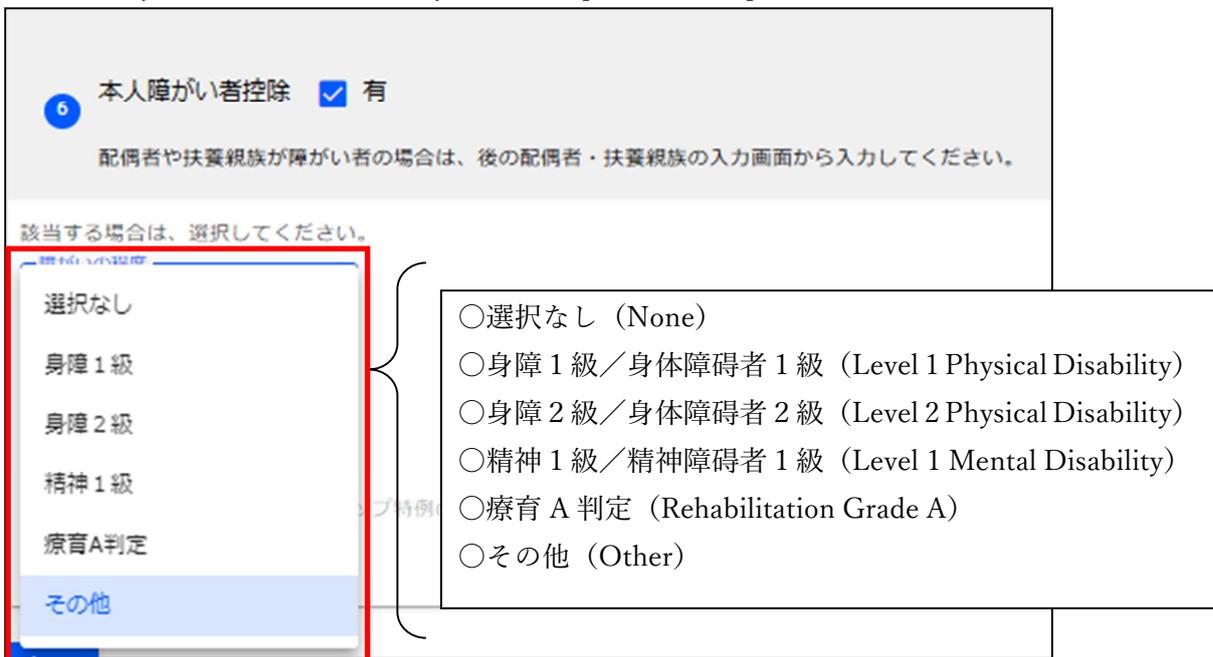
⑥本人障がい控除(Deductions for Disabilities)【Attach: Disability Certificate, Rehabilitation Passbook, etc.】

  Enter in if either of the following apply to you as of December 31.

  ○Person with special needs

    Those with a level 1 or 2 physical disability, Level 1 Mental Disability Certificate, or Rehabilitation Grade A Certificate

  ○Disability: Those with a disability, but not a person with special needs.

○選択なし（None）
○身障１級／身体障碍者１級（Level 1 Physical Disability）
○身障２級／身体障碍者２級（Level 2 Physical Disability）
○精神１級／精神障碍者１級（Level 1 Mental Disability）
○療育 A 判定（Rehabilitation Grade A）
○その他（Other）

⑦寄附金控除(Deductions for Donations)【Attach: Certificate of donation or receipt with donation amount】

  Enter in donations made to the following organizations by 31 December.

  [Organizations]

・Subject to special exemption (Hometown tax payment): Organizations designated by the Minister of Internal Affairs and Communications, Disaster Relief Donations

・Not subject to special exemption: Tokyo Metropolitan Government, Sumoto (Hyogo Prefecture), Tsuno (Miyazaki Prefecture)

・Community Chest of Japan Miyazaki Branch, Japanese Red Cross Society Miyazaki Branch

・Ordinance Designated (Miyazaki Prefecture): Organizations designated by Miyazaki Prefecture

・Ordinance Designated (Miyazaki City): Organizations designated by Miyazaki City

（Steps）

(a) Check the 「有」(Have) box.

(b) Select which type of organization you donated to. Enter in the organization and the amount donated.

○特例控除対象（ふるさと納税）(Subject to special exemption (Hometown tax payment)

○特例控除対象以外（Not subject to special exemption) Tokyo Metropolitan Government, Sumoto [Hyogo Prefecture], Tsuno [Miyazaki Prefecture]

○宮崎県共同募金会、日本赤十字社宮崎県支部 (Community Chest of Japan Miyazaki Branch, Japanese Red Cross Society Miyazaki Branch)

○条例指定分（宮崎県）(Ordinance Designated Portion (Miyazaki Prefecture))

○条例指定分（宮崎市）(Ordinance Designated Portion (Miyazaki City))

○その他（Other)

(c) Enter in the organization.

（d）Enter in the donation amount.

支出した寄附金の金額を入力してください。
寄附金額
0

（e）If you donated to more than one organization, click the「＋」button, and repeat steps (b) through (d).

＋　＋マークを押して5件まで入力できます。

寄附金1枚目　🔆クリック

After you have completed entering in data, click the「次へ」(Next) button.

次へ