

# Statement about foreign tax credit (for Resident in Japan)

For Reiwa(令和) 2 years and later

( for Reiwa(令和) 3 year)

Name ; \_\_\_\_\_

## 1 Detail of Foreign Tax

Foreign Income Tax which you pay within the current year

| Country      | Category of Income | Category of Tax | Date the obligation to pay is fixed<br>( Reiwa 令和 year)<br>y m d | Date the foreign tax has actually paid<br>( Reiwa 令和 year)<br>y m d | Withheld/ Declared | Calculation Period for the foreign income<br>y m d ~ y m d | Taxable amount at the foreign country<br>( In foreign currency )<br>yen | Foreign Tax<br>( In foreign currency )<br>yen |
|--------------|--------------------|-----------------|--|---|--------------------|--|---|---|
|              |                    |                 |  |   |                    |  |   |   |
|              |                    |                 |  |   |                    |  |   |   |
|              |                    |                 |  |   |                    |  |   |   |
| <b>Total</b> |                    |                 |  |   |                    |  | 0 yen   | (A) 0 yen                                     |

Foreign Income Tax which was/will be refunded

| Country      | Category of Income | Category of Tax | Date the foreign tax has actually paid<br>( Reiwa 令和 year)<br>y m d | Withheld/ Declared | Calculation Period for the foreign income<br>y m d ~ y m d | Calculation Period of the foreign tax credit<br>year's | Date the foreign tax was/will be refunded<br>( Reiwa 令和 year)<br>y m d | Refunded foreign tax<br>( In foreign currency )<br>yen |
|--------------|--------------------|-----------------|---|--------------------|--|--|--|--|
|              |                    |                 |   |                    |  |  |  |  |
|              |                    |                 |   |                    |  |  |  |  |
|              |                    |                 |   |                    |  |  |  |  |
| <b>Total</b> |                    |                 |   |                    |  |  |  | (B) 0 yen  |

When (A) is more than (B), including the case (A) is equal to (B)

(A)      yen    -    (B)      yen    =    (C)      yen         →      transcribe to ㉓ at **5**.

When (A) is less than (B)

(B)      yen    -    (A)      yen    =    (D)      yen         →      transcribe to (D) at **2**.

## 2 Calculation of the amount to be included in the gross miscellaneous income for the current year

| The amount of over the limitation which was occurred in previous 3 years |                                     |   |               |     |
|--|-------------------------------------|---|---------------|-----|
| Tax year   | (イ) Carried over from previous year | (ロ) Amount of (D) to be deducted from (イ) | (ハ) (イ) - (ロ) |     |
| Reiwa 令和 year's ( 3 years ago)   | yen                                 | yen                                       | (G)           | yen |
| Reiwa 令和 year's ( 2 years ago)   |                                     |   | (H)           | yen |
| Reiwa 令和 year's ( last year's)   |                                     |   | (I)           | yen |
| <b>Total</b>   |                                     | (E) 0 yen                                 |               |     |

(G), (H) and (I) should be transcribed to " (イ) "; amount of carried over from previous year and occurred in the current year " at **4**.

| Refunded foreign tax which is more than the amount over the paid foreign tax in current year |  |  |
|--|--|--|
| Amount occurred this year  | The amount of over the limitation which was occurred in previous 3 years and deducted from (D) | Amount to be counted as to be included in the miscellaneous income |
| (D)      yen   | (E)      yen   | (F) ( (D) - (E) )      yen   |

→ to be included in the gross miscellaneous income

**Important Note ; This form is NOT for official submission. Please use just as your information.**