

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	Date the foreign tax has actually paid	Withheld/ Declared	Calculation Period for the foreign income	Taxable amount at the foreign country	Foreign Tax
			(Reiwa 令和 year) y m d	(Reiwa 令和 year) y m d		y m d ~ y m d	(In foreign currency) yen	(In foreign currency) yen
			(Reiwa 令和 year) y m d	(Reiwa 令和 year) y m d		y m d ~ y m d	(In foreign currency) yen	(In foreign currency) yen
			(Reiwa 令和 year) y m d	(Reiwa 令和 year) y m d		y m d ~ y m d	(In foreign currency) yen	(In foreign currency) yen
Total							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	Withheld/ Declared	Calculation Period for the foreign income	Calculation Period of the foreign tax credit	Date the foreign tax was/will be refunded	Refunded foreign tax
			(Reiwa 令和 year) y m d		y m d ~ y m d	year's	(Reiwa 令和 year) y m d	(In foreign currency) yen
			(Reiwa 令和 year) y m d		y m d ~ y m d	year's	(Reiwa 令和 year) y m d	(In foreign currency) yen
			(Reiwa 令和 year) y m d		y m d ~ y m d	year's	(Reiwa 令和 year) y m d	(In foreign currency) yen
Total								(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 ⑬ 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
Total		(E) 0 yen		
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

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

→ to be included in the gross miscellaneous income

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