

居住形態等に関する確認書

Confirmation of the Type of Resident Status, Etc.

(平成 29 年分)

一
面

氏 名 Name (Last, First, Middle)	
住所又は居所 Domicile or residence	
電話番号 Telephone number	
国 籍 Nationality	
在留カード番号等 Residence Card number or Alien Registration number	
居 住 形 態 等 (Type of Resident Status)	
1 下記事項を記入してください。(Please fill out the following items.)	
(1) 当初の入国年月日 (Date of original entry into Japan)	(Year) (Month) (Day) 年 月 日
(2) 在留資格 (Visa status in Japan)	_____
(3) 在留期間 (Permitted period of stay in Japan)	_____
2 平成29年中に出国しましたか。(Did you leave Japan anytime during 2017?) <input type="checkbox"/> (Yes) はい <input type="checkbox"/> (No) いいえ	
3 2の答えが「はい」の人は下の欄に記入してください。 (If your answer to 2 is "Yes", please fill out the following items.)	
(1) 出国の期間 (Period of absence from Japan)	月 日～ 月 日 月 日～ 月 日 月 日～ 月 日
(2) 出国の目的 (Purpose of absence from Japan)	_____
4 平成29年中の居住形態による期間区分 (Period of each type of resident status during 2017)	
(1) 非居住者期間 (Period of Non-resident Taxpayer)	月 日～ 月 日
(2) 非永住者期間 (Period of Non-permanent Resident Taxpayer)	月 日～ 月 日
(3) 永住者期間 (Period of Permanent Resident Taxpayer)	月 日～ 月 日
5 (1) 4 (2)の非永住者期間があるときは、その期間中に国外に源泉のある所得はありますか。 (If you were a Non-permanent Resident Taxpayer during any period of 2017, did you receive any foreign source income during that period?) <input type="checkbox"/> (Yes) はい <input type="checkbox"/> (No) いいえ	
(2) (1)の答えが「はい」の人は下の欄に記入してください。 (If your answer to (1) is "Yes", please fill out the following items.)	
① 国外に源泉のある所得の金額 (Amount of foreign source income)	円
② ①のうち国内で支払われた金額 (Amount of ① paid in Japan)	円
③ ①のうち国外から送金された金額 (Portion of ① remitted to Japan)	円

住所又は居所を有していた期間の確認表

Confirmation Table of the Period of Resident Status

○ 平成19年1月1日から平成28年12月31日までにおいて国内に住所又は居所を有していた期間を記入してください。

Please fill out the periods during which you have maintained domicile or residence in Japan within the preceding 10 years (2007~2016).

住所又は居所を有していた期間 (Periods during which you have maintained domicile or residence in Japan)							年数・月数・日数 (The number of years, months and days)		
(Year)	(Month)	(Day)	~	(Year)	(Month)	(Day)	年	月	日
住所又は居所を有していた期間の合計 (Total)							年 月 日		
(注) 年数、月数及び日数をそれぞれ合計し、30日を1月、12月を1年として計算します。 Please add the above number of years, months, days respectively. If the total number of days is over 30, 30 days is calculated as 1 month. If the total number of months is over 12, 12 months is calculated as 1 year.									

○ 平成29年において国内に住所又は居所を有していた期間を記入してください。

Please fill out the periods during which you have maintained domicile or residence in Japan during 2017.

住所又は居所を有していた期間 (Periods during which you have maintained domicile or residence in Japan)					年数・月数・日数 (The number of years, months and days)		
(Month)	(Day)	~	(Month)	(Day)	年	月	日
住所又は居所を有していた期間の合計 (Total)					年 月 日		
(注) 年数、月数及び日数をそれぞれ合計し、30日を1月、12月を1年として計算します。 Please add the above number of years, months, days respectively. If the total number of days is over 30, 30 days is calculated as 1 month. If the total number of months is over 12, 12 months is calculated as 1 year.							

Resident Status

The scope of taxable income is determined by your resident status. Therefore, first of all, you are requested to make clear what your resident status is.

Resident status is divided into three categories: Non-permanent Resident, Permanent Resident, Non-resident.

The following is a brief explanation of resident status.

[1] Resident

A person who has a “JUSHO” (domicile) in Japan, or has had a “KYOSHO”(residence) in Japan for one year or more.

NOTE : Generally speaking you have a “JUSHO” in Japan if your principal establishment for living is in Japan, and you have a “KYOSHO” in Japan if you are staying or living in Japan regardless of your “JUSHO”.

(i) Non-permanent resident

A resident who has not Japanese nationality and has had his/her “JUSHO” or “KYOSHO” in Japan for period or periods in the aggregate 5 years or less in last 10 years.

(ii) Permanent resident

A resident other than non-permanent resident.

[2] Non-resident

A person other than resident.

Taxable Income

The following table shows the scope of taxable income according to your resident status.

SCOPE OF TAXABLE INCOME

CLASSIFICATION		SCOPE OF TAXABLE INCOME		
		INCOME OTHER THAN FOREIGN SOURCE INCOME	FOREIGN SOURCE INCOME	
			PAID IN JAPAN	PAID ABROAD
RESIDENT	PERMANENT RESIDENT	Taxable		
	NON-PERMANENT RESIDENT	Taxable	Taxable	Only the portion deemed remitted to Japan is taxable. (This means that the remainder retained abroad is not taxable.)

CLASSIFICATION	SCOPE OF TAXABLE INCOME	
	DOMESTIC SOURCE INCOME	INCOME OTHER THAN DOMESTIC SOURCE INCOME
NON-RESIDENT	Taxable in principle	Not Taxable

NOTE: Salaries, wages or other remuneration for personal services performed in Japan are treated as “domestic source income”, whether they are paid in Japan or abroad.

“Confirmation Table of the Period of Resident Status”

- “A period of having owned either domicile or residence in Japan within the last ten years” may be checked in the manner as mentioned below.
 - To check the dates of emigration and immigration as stamped in your passport covering the period, if it is still valid.

- In place of stating a period of having owned either domicile or residence in Japan, you may attach to this confirmation letter a copy of your passport.

「住所又は居所を有していた期間の確認表」の記載について

- 「過去 10 年以内において国内に住所又は居所を有していた期間」については、次の方法により確認することができます。
 - その期間の旅券を保管している場合には、その旅券に記録された出入国の履歴

- 国内に住所又は居所を有していた期間の記載に代えて、旅券の写しを添付することができます。