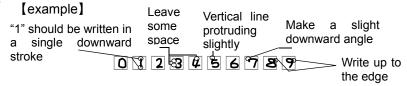
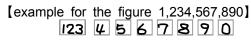
## 2 How to Fill out Your Final Return

## 2-1 Cautions for filling in the return form

- 1. The form consists of carbon copies. Spread the sheet or tear off the page 2 from page 1 along the perforation in the middle of the sheet. Please write strongly with a black ballpoint pen.
- 2. The second sheet is your copy and you may detach it. Please get it off when you submit return forms.
- 3. When filling in boxes by figures, please write carefully in the center as follows:



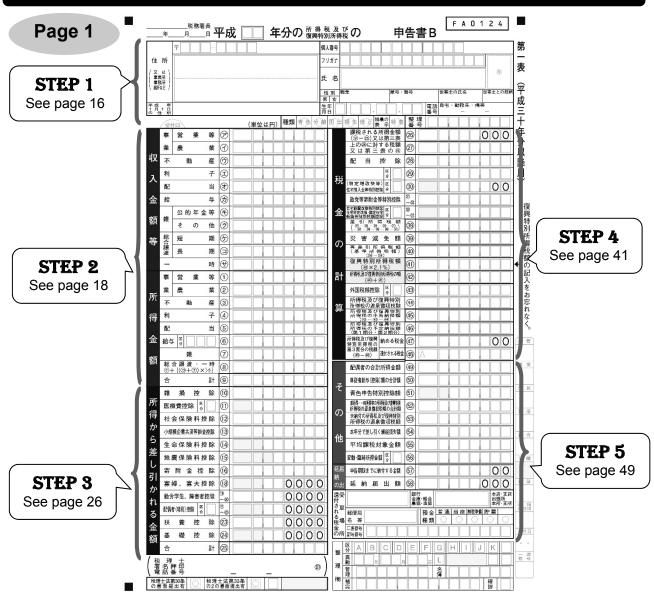
- 4. If you have amounts over one hundred million, please fill in the boxes as follows:
- When correcting an entry, please delete the character to be corrected with a double line and write the margin such as the upper column.



[example]



## 2-2 Form B (Page 1 and 2)



- Those who have incomes subject to separate self-assessment taxation (see page 10) need to fill out Page 3 (separate taxation form) along with Form B (Page 1 and 2).
- Those who are in deficit, or those who are in deficit by deducting casualty losses (see page 28) or carried-over loss from their income amount (see page 49) need to fill out the Page 4 (case of loss form) along with the Form B (Page 1 and 2).
- Those who need the Page 3 (separate taxation form) or the Page 4 (case of loss form) can get the respective instructions as follows;

```
[確定申告の手引き(損失申告用)]
[譲渡所得の申告のしかた(記載例)]
[株式等の譲渡所得等の申告のしかた(記載例)]
[山林所得の申告のしかた(記載例)]
```

## Page 2

