

## 2-7 STEP 5 Other items regarding the Page 1

### ◇ How to complete the form

#### (1) Total amount of spouse's income <sup>49</sup>

Write your spouse's total amount of income (see page 27) for 2018 if you apply the special exemption for a spouse. (see page 39)

#### (2) Total amount of wages (deductions) for family employees <sup>50</sup>

Post the amount of wages (deduction) for family employees from your "Financial statement for blue return [青色申告決算書]" or "Statement of earnings and expenses[収支内訳書]".

#### (3) Special exemption for blue returns <sup>51</sup>

Post the amount of the special exemption indicated in your "Financial statement for blue return [青色申告決算書]", if you file a blue return.

#### (4) Total amount of withholding income tax and special income tax for reconstruction for miscellaneous and occasional income etc. <sup>52</sup>

Write the total amount of the withholding income tax etc. related to the miscellaneous income or the occasional income etc. among the amount you entered in the "amount of the withholding income tax and special income tax for reconstruction" (block <sup>44</sup>).

If you report the retirement income or capital gains related to stocks and shares, please include the withholding tax on such income as well.

#### (5) Amount of unpaid withholding income tax and special income tax for reconstruction <sup>53</sup>

When the block <sup>45</sup> on the Page 1 shows a deficit, in cases when amounts of income remain unpaid by the payers of salaries, etc., persons for whom withholding income tax etc. due on said unpaid income have not been paid by the payers are required to indicate the amounts of the unpaid withholding income tax etc. in question.

You can obtain a refund for the unpaid withholding income tax etc. after it is actually paid. Please complete the "Statement of payment of withholding income tax etc. [源泉徴収税額の納付届出書]"

#### (6) Losses carried forward to deduct from the income of this year <sup>54</sup>

In cases where a loss amount is brought forward from the previous year and subtracted from the total income for 2018, in the following year and beyond when there are no losses brought forward, write the amount of the brought forward loss that was subtracted.

However, because the amounts of carry-over loss subtracted from "capital gains etc. derived from transfer of stocks, etc.," "dividend income from listed stock etc." and "miscellaneous income etc. derived from futures trading" are written on the Page 3 (separate taxation form), these are not included here.

Please note that, if you use the Page 4 (case of loss form), you do not have to fill out this section.

#### (7) Amount eligible for average taxation <sup>55</sup>, fluctuating income and extraordinary income <sup>56</sup>

This section is for those who choose to use average taxation on fluctuating or temporary income.

Post the amount calculated in the "calculation form for averaging taxation of fluctuating income and temporary income[変動所得・臨時所得の平均課税の計算書]."

For details, please see "Guide to fluctuating income and temporary income [変動所得・臨時所得の説明書]".