2-8 STEP 5 Notification of postponement of tax payment

Write if you wish to postpone the payment of income tax etc. for the third installment.
*If you pay the amount of one half or more of the amount determined by the final return by Friday March 15, 2019 (in the case of the tax payment by transfer account, by transferring automatically on the certain date) you can postpone to pay the rest amount until Friday, May 31, 2019.
During the postponement period, the interest tax is imposed at the lower rate of 7.3 % per year or the “Special Standard Rate”.

◇ How to calculate postponed tax

Amount of third installment tax to be paid (Page 1 ㊼)	00 yen	A
The amount to be postponed (not more than (A×0.5))	(Round down the fractions less than 1,000 yen) ,000 yen	B
Amount of tax to be paid by due date of filing return (A − B)	00 yen	C

◇ How to complete the form

➢ **Page 1**

- Post the amount entered in the box C to the block ㊼ (“amount of tax to be paid by due date of filing return”).
- Post the amount in box B to the block ㊽.

2-9 STEP 5 Where to receive your refund

If you are claiming refund in your tax return, fill in **“where to receive your refund** [還付される税金の受取場所] **”**on the Page 1 of your return, referring to the following example.

Note: 1. Refunds can only be transferred to accounts in the name of the person filing the return.
Concerning the name of the bank account or the Japan Post Bank savings account, refund transfers may be impossible in the event ① the name of a store, shop or office is included in your name, or ② the account is in your maiden name.

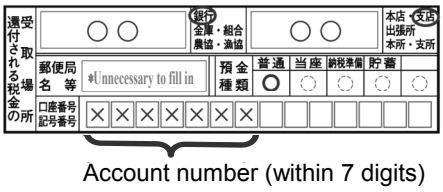
Note: 2. If a tax agent is designated, it will be the account in the name of that tax agent.

Note: 3. Refunds may not be transferred to some banks only for the Internet. Please inquire your banks in advance about whether or not refunds may be transferred.

Note: 4. With regard to persons who wish to receive their refund from a Japan Post Bank branch or over-the-counter at a post office, please write the name of post office, etc. in question.

Examples

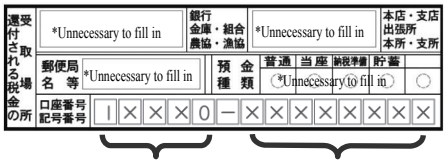
○ **In the case of refunds transferred to a bank account, etc.**



Account number (within 7 digits)

Indicate the type of account by circling the dot line.
If it is a comprehensive account, choose “ordinary [普通].”
In the section of “account number [口座番号],” fill in **account number only** from the left space.

○ **In the case of refunds transferred to a Japan Post Bank savings account.**



Code (5 digits) Number (2 to 8 digits)

Fill out **only the code and number** from the left space.
* Do not fill in the “Branch Name (Branch No.)” or “Account No.” for use in transfer to other financial institutions.
* You need not enter a single-digit number between the symbol section and number section, even if any (referring to the "-2" or other suffix numbers displayed upon the reissue of passbooks, etc.).