

The "Amount of tax for the third installment before correction ⑤③" and "Amount of increase in tax for the third installment ⑤④" columns are to be entered when filing an amended return (a procedure for correcting the tax due after the statutory due date when the amount of tax reported is less than the actual tax due).

For details on the method of entry, etc., please see page 61 "3-5. In Case of Mistakes on a Tax Return "

* If the correction is made before the statutory due date, do not enter this column, prepare the tax return correctly again, and submit it by the due date.

2-7 STEP 5 Other items regarding the Page 1

◇ How to complete the form

(1) Total amount of income other than public pensions ⑤⑤

Write "the total amount of income other than miscellaneous income pertaining to public pensions, etc." calculated on page 22.

* Those who have not received any income from public pensions, etc. are not required to fill in.

(2) Total amount of spouse's income ⑤⑥

Write your spouse's total amount of income (see page 27) if you apply the special exemption for a spouse. (see page 34)

(3) Total amount of wages (deductions) for family employees ⑤⑦

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].

(4) Special exemption for blue returns ⑤⑧

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.

(5) Total amount of taxes withheld from miscellaneous and occasional income etc. ⑤⑨

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 taxes withheld ④⑧" .

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

(6) Amount of unpaid withholding income tax and special income tax for reconstruction ⑥⑩

When the block ④⑨ of the tax return 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.

* If there is any unpaid income tax withheld, it will be noted in the "amount of withholding tax" column of the Certificate of Withholding Tax, etc., as an inscription.

* 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]"

(7) Losses carried forward to deduct from the income of this year ⑥⑪

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

Please note that, if you file the fourth page of the return (for loss declaration), you do not have to fill out this section.

However, because the amount 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" is written on the Page 3 (separate taxation form), it is not included here.

(8) Amount eligible for average taxation ⑥⑫ /fluctuating income and extraordinary income ⑥⑬

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

See our website: "Explanation on fluctuating income or temporary income [変動所得・臨時所得の説明書]"