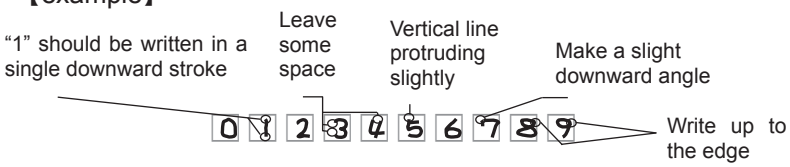
2 How to Fill out Your Final Return

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. Please get it off when you submit return forms.
3. When filling in boxes by figures, please write carefully in the center as follows:

【example】

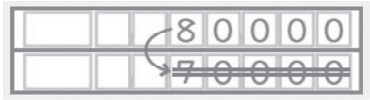


4. If you have amounts over one hundred million, please fill in the boxes as follows:

【example for the figure 1,234,567,890】

5. 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 Return Form (Page 1 and 2)

Page 1

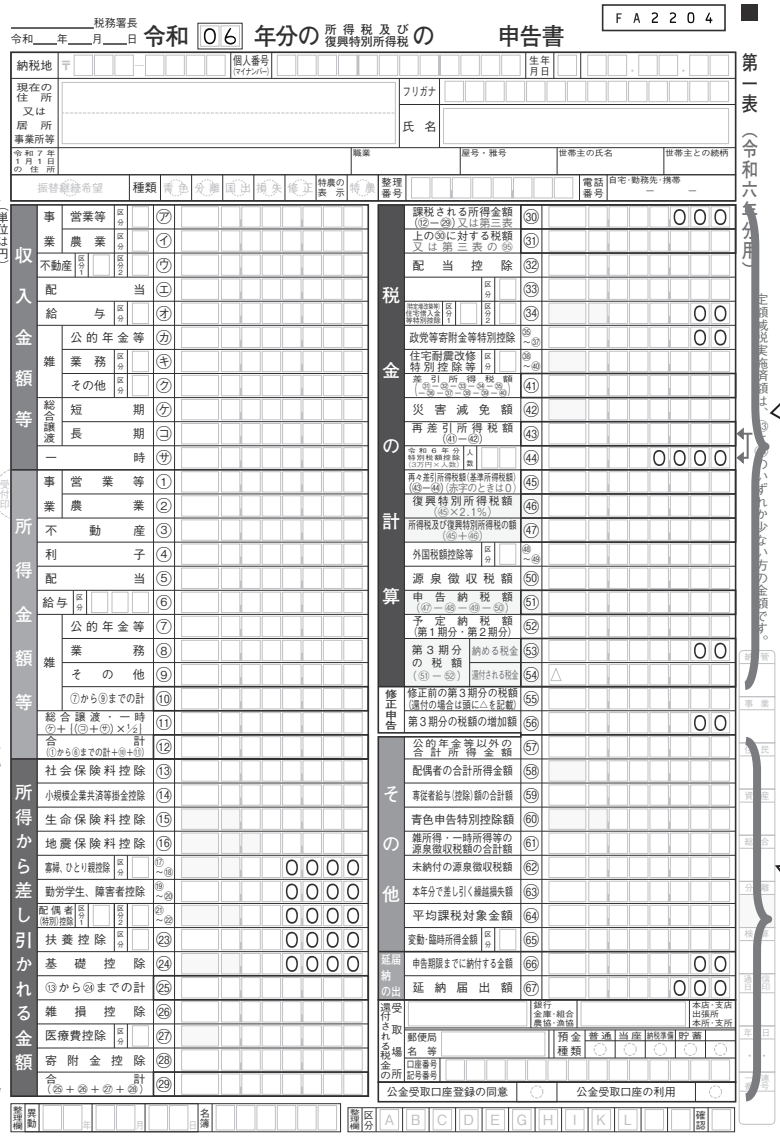
STEP 1
See page 16

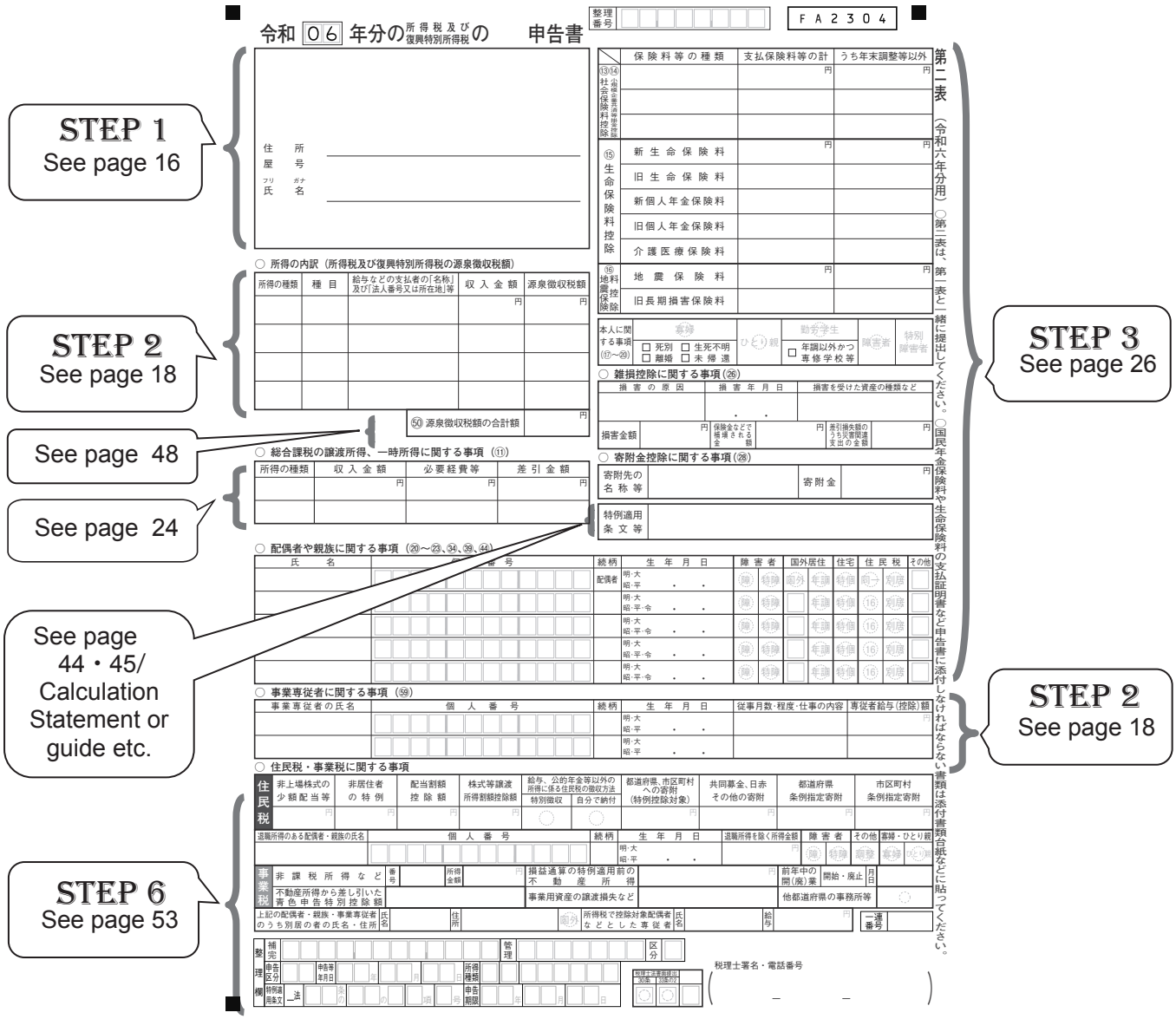
STEP 2
See page 18

STEP 3
See page 26

STEP 4
See page 43

STEP 5
See page 49



- Those who have incomes subject to separate self-assessment taxation (see page 10) need to fill out “Page 3 (separate taxation form)” along with of Return Form.
- Those who are in deficit, or those who are in deficit by deducting casualty losses (see page 38) or carried-over loss from their income amount (see page 49) need to fill out the “Page 4 (case of loss form)” along with 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］
  ［株式等の譲渡所得等の申告のしかた］
  ［山林所得の申告のしかた］

Page 2