

◇ How to complete the form

➤ Page 1

- Enter the amount shown in the total column of the estimated tax payment (see page 61) in the notice if you have a estimated tax payment in the block ⑤②.
- *Regardless of whether they have actually paid or not, for the estimated tax payment that is notified by Tax Office, please enter the amount shown in the total column of the notice. Please note that this is not the "scheduled base amount for tax payments."
If you applied for an approval of reduction of estimated tax payment (see page 61) and received a "Notice of Scheduled Payment of Income Tax and Special Income Tax for Reconstruction for 2024 [令和6年分所得税及び復興特別所得税の予定納税額の通知書]" from the Tax Office, please enter the amount of estimated tax payment after the approved reduction.
- *If the tax office has sent you a "Notice of Final Return[確定申告のお知らせ]" or a tax return form with your name and the location of your tax payment address printed on it, the amount of income tax due is indicated in them.
- *Those who use e-Tax may also confirm it in the notification concerning tax returns stored in the message box.

Note: Please make sure that the column, "Amount of the estimated taxes to pay," is filled in.

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- Subtract the amount in the block ⑤① from the amount in the block ⑤② and write as follows.
* When the amount of your third installment is in surplus, write the amount rounding down the fractions less than 100 yen (if the amount in surplus is less than 100 yen, "0") in the block ⑤③.
(For tax payment methods, please see page 3.)
The due date of income tax for 2024 determined through the final return (third installment) is **March 17 (Mon.), 2025.**
- * When the amount is in deficit, write the amount in the block ⑤④.
(For the place to receive the tax refund, please see page 50)

The "Amount of tax for the third installment before correction ⑤⑤" and "Amount of increase in tax for the third installment ⑤⑥" 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

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(1) Total amount of income other than public pensions ⑤⑦

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 ⑤⑧

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 ⑤⑨

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 ⑥0

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. ⑥1

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 ⑤0”.

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 ⑥2

When the block ⑤1 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 ⑥3

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 ⑥4 /fluctuating income and extraordinary income ⑥5

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]”

2-8 STEP 5 Notification of postponement of tax payment

Write if you wish to postpone the payment of third installment income tax and special income tax for reconstruction.

* If you pay the amount of one half or more of the tax amount determined by the final return by March 17(Mon.), 2025 (in the case of the tax payment by transfer account, by transferring the tax payment automatically on the certain date), you can postpone the payment of the rest of the amount until June 2 (Mon.) of the same year. During the postponement period, the interest tax is imposed at the lower rate of “7.3%” per year or the “Special Standard Rate for Interest Tax,”

◇ How to calculate postponed tax

Amount of third installment tax to be paid (block ⑤3 on page 1)	_____00 yen	A
The amount notified (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

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- Post the amount entered in the box **C** to the block ⑥6 (“amount of tax to be paid by due date of filing return”).
- Post the amount in the box **B** to the block ⑥7.