

#### (4) Special exemption for blue returns ⑤⑨

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. ⑥⑩

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 ④⑨".

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 ⑥⑪

When the block ⑤⑩ 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 ⑥⑫

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 ⑥⑬ /fluctuating income and extraordinary income ⑥⑭

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 16(Mon.), 2026 (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 1 (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 ⑤⑫ on page 1)	_____00 yen	A
The amount notified (not more than $(A \times 0.5)$ )	(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  to the block ⑥⑤ ("amount of tax to be paid by due date of filing return").
- Post the amount in the box  to the block ⑥⑥.

## 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. Funds 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, fund transfers must be impossible in the event the name of a store, shop or office is included in your name.

2. If you wish to receive the tax refund by transfer to a public money receiving account (only for those having previously registered for a public money receiving account) and enter "○" in "Use of public money receiving account [公金受取口座の利用]" block (see "Registration and use of public money receiving account" below), you need not enter in "Place to receive tax refunds" block.
3. If a tax agent is designated, it will be the savings account in the name of that tax agent (this account cannot be registered or used as a public money receiving account).
4. 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.
5. 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.

還付される税金の受取場所	銀行 金庫・組合 農協・漁協	本店・支店 出張所 本所・支所
郵便局名等	*Unnecessary to fill in	預金種類
口座番号 記号番号	××××××××	普通 当座 定期 貯蓄

Account number (within 7 digits)

Enter "○" in the relevant type of account  
If it is a comprehensive account, choose “ordinary [普通].”  
In the section of “account number [口座番号],” enter the **account number only** from the left space.

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

還付される税金の受取場所	*Unnecessary to fill in	銀行 金庫・組合 農協・漁協	*Unnecessary to fill in	本店・支店 出張所 本所・支所
郵便局名等	*Unnecessary to fill in	預金種類	普通 当座 定期 貯蓄	○
口座番号 記号番号	×××××	××××××××		

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

Enter **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.).

## 2-10 STEP 5 Registration and use of public money receiving account

If you wish to newly register the savings account entered in the “where to receive your refund [還付される税金の受取場所]” column as the public money receiving account or change such account already registered, enter "○" in the "Consent to Registration of Public Money Receiving Account [公金受取口座登録の同意]" box on Page 1 of the tax return. If you have already registered, you do not need to enter "○" in the "Consent to Registration of Public Money Receiving Account" box again.

\* In addition to the above, the public money receiving account can also be registered through Mynaportal (<https://myna.go.jp>).

\* It may take some time to register your public money receiving account. To speed up the process, please register through Mynaportal or financial institution.

\* If you wish only to change your public money receiving account or cancel its registration, please go to Mynaportal or financial institution and follow the procedures.

If you wish to receive a tax refund by transfer to your public money receiving account (only for those having already registered for a public money receiving account), enter "○" in the "Use of Public Money Receiving Account [公金受取口座の利用]" column on Page 1 of the tax return (in this case, you need not enter the name of the bank, etc. in the “where to receive your refund [還付される税金の受取場所]” column.)

\* If you do not use your public money receiving account, enter the receiving account, etc. in the “where to receive your refund [還付される税金の受取場所]” column.

\* If you have designated a tax payment manager, the savings account in the name of the tax payment manager will be the account to which the refund is transferred (the account in the name of the tax payment manager cannot be registered or used as the public money receiving account).

\* If "○" is entered in the "Use of Public Money Receiving Account [公金受取口座の利用]" box and a description is found in the "where to receive your refund [還付される税金の受取場所]" column, the refund will be transferred to the specified bank account.

**●Registration and use of the public money receiving account requires the entry of My Number (individual number).**

If the taxpayer's My Number (personal number) is not correctly entered in the tax return, or if the identity of the taxpayer cannot be verified due to incomplete identification documents, etc., the public money transfer account cannot be registered or used. In addition, if your savings account information is not correct, you will not be able to register a public money receiving account. Please be sure to confirm the result of the registration of your public money receiving account through Mynaportal (\*). For more information, please see Digital Agency's website "Registration for Income Tax Return Procedures"

([https://www.digital.go.jp/policies/account\\_registration\\_faq\\_03](https://www.digital.go.jp/policies/account_registration_faq_03)).

\* Even financial institutions that are eligible to receive refunds on tax returns may not be able to register as public money receiving accounts. Please refer to the website of the Digital Agency for the financial institutions that can be registered as an account to receive public money.

**●Please confirm the following before applying for the "Use of Public money receiving account".**

The public money receiving account is a savings account registered with the Digital Agency as an account for receiving benefits and other payments. A savings account registered with the Tax Office for the use of tax transfer or direct payment is not the public money receiving account, so please make sure that you have already registered for the public money receiving account before entering a "○" in the "Use of public money receiving account" box.

**●You cannot complete the procedures to register for a public money receiving account and use the account at the same time.**

You cannot complete the procedures to register for a public money receiving account and use the account at the same time. Please be careful not to enter "○" in both "Consent to registration of public money receiving account" and "Use of public money receiving account" at the same time.

**●Public Money Receiving Account Registration System**

This is a system whereby citizens voluntarily register their savings accounts held at financial institutions with the government (Digital Agency) as an account for receiving benefits, etc., based on one account per person. For details, please refer to the Digital Agency's website "Public Money Receiving Account Registration System"

([https://www.digital.go.jp/policies/account\\_registration/](https://www.digital.go.jp/policies/account_registration/)).

Inquiries regarding the system should be directed to the following contacts.

○ 0120-95-0178 (general toll-free number for My Number)

Service Hours: Weekdays: 9:30 a.m. to 8:00 p.m.

Weekends and holidays: 9:30 a.m. to 5:30 p.m. (excluding year-end, New Year holidays)

Also, please refer to the Terms and Conditions for the use of the Account Information Registration and Linkage System

(<https://services.digital.go.jp/mynaportal/terms/bank-account/>).

**●Checking your registration status, changing your registered account, and canceling your registration**

If you wish to check the registration status of your public money receiving account, change your registered account, or cancel your registration, please visit Mynaportal to follow the procedures (<https://myna.go.jp>).