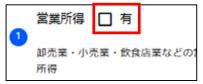
3事業所得・その他 (Business Income & Other)

①営業所得/(Business Income) 【Attach: Statement of Earnings and Expenditure】

Enter in income from businesses such as wholesale, retail, restaurant, income from self-employed positions such as doctor, lawyer, carpenter, or income from industries such as fishing.

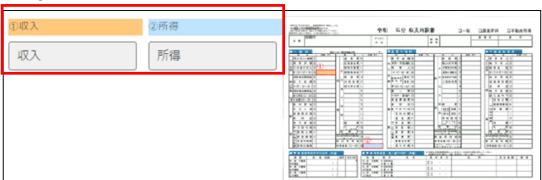
(Steps)

(a) Check the 「有」(Have) box.





(b) Use the Statement of Earnings and Expenditures to enter in the amounts for 「収入」 (Earnings) and 「所得」(Income).



②農業所得(Agricultural Income)【Attach: Statement of Earnings and Expenditure】 Enter in income you received from agriculture such as crops, livestock, etc. (Steps)

Follow the same steps from 「①営業所得(Business Income)」.

③不動産所得(Real Estate Income)【Attach: Statement of Earnings and Expenditures】 Enter in income from renting land or housing.

(Steps)

Follow the same steps from 「①営業所得(①Business Income)」.

 \times If you received COVID-19 related payments or handouts (such as business closure related support payments) for $\bigcirc \sim \bigcirc$, make sure to list it in the \lceil Statement of Earnings and Expenditure \rfloor .

④利子所得(Interest Income)【Attach: Statement showing earnings】

Enter in income from bonds, interest on deposits and savings, dividends on bond investment trusts, etc.

(Steps)

(a) Check the 「有」(Have) box.



(b) Enter in the amount of 「収入」 (Earnings).



⑤配当所得 (Dividend Income) 【Attach: Statement showing earnings】

Enter in dividends where tax was not withheld at the source, or dividends as a large stockholder of a listed stock, etc.

Please contact the Income Tax Division if you would like to choose the system in which you are not required to file a tax return for specified dividends.

(Steps)

(a) Check the 「有」(Have) box.



(b) Enter in the amount of 「収入」(Earnings) and 「所得」(Income).



⑥雑所得(業務・その他)(Miscellaneous Income (Business & Other))【Attach: Statement

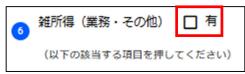
showing earnings]

Enter in additional income such as manuscript fee, lecture fee, etc., in 「業務に係る雑所得」 (Miscellaneous Income related to Business).

Enter in earnings from personal pension, mutual aid pension, crypto-assets, etc., in 「その他の雑所得」(Other Miscellaneous Income).

(Steps)

(a) Check the 「有」(Have) box.



(b) Click on「業務に係る雑所得」(Miscellaneous Income related to Business).



(c) Click on「業務1枚目」(Business Page 1).



(d) Enter in the amount of 「収入」(Earnings) and 「必要経費」(Necessary Expenses).



(e) If you had more than one source of Miscellaneous Income related to Business, click on the 「+」 button and repeat step (d).

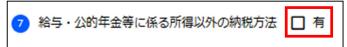


(f)If you had 「その他の雑所得」(Other Miscellaneous Income), follow the same steps. ⑦給与・公的年金等に係る所得以外の納付方法 (Payment method for income not related to Employment Income, Public Pension, etc.)

For income other than employment income and public pension, there are two payment methods you can choose from, normal collection (self-pay) or special collection (deduct from salary).

Choose which payment method you would like to use. (Steps)

(a) Check the 「有」(Have) box.



(b) Select either 「給与から差引(特別徴収)」(Deduct from salary (special collection)) or 「自分で納付(普通徴収)」(Self-pay (ordinary collection)).



After you have completed entering in data, click the 「次へ」 (Next) button.

