

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(① Business Income)」.

※If you received COVID-19 related payments or handouts (such as business closure related support payments) for ①~③, make sure to list it in the 「Statement of Earnings and Expenditure」.

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.

4 利子所得 有
公社債、預貯金の利子及び公

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

4 利子所得 有
公社債、預貯金の利子及び公社債投資信託の分配金などの所得
※所得は回額となります
収入

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.

5 配当所得 有
株式・出資配当、余剰金の配当、

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

5 配当所得 有
株式・出資配当、余剰金の配当、証券投資信託の利益分配などの所得
※負債の利子を差し引いた金額
収入 所得

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.

6 雑所得（業務・その他） 有
(以下の該当する項目を押してください)

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

業務に係る雑所得 クリック
原稿料・講演料などの副収入による所得

その他の雑所得 クリック

(c) Click on 「業務 1 枚目」 (Business Page 1).

業務に係る雑所得 クリック
原稿料・講演料などの副収入による所得

+ マークを押して3件まで入力できます。

業務 1 枚目 クリック

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

業務 1 枚目 クリック

A B A - B を自動計算します

収入 - 必要経費 = 所得

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

+ マークを押して3件まで入力できます。

業務 1 枚目 クリック

(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.

7 給与・公的年金等に係る所得以外の納税方法 有

(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)).

7 給与・公的年金等に係る所得以外の納税方法 有

希望する納税方法を選択してください。所得が給与・年金の場合は選択できません。

給与から差引 (特別徴収)
 自分で納付 (普通徴収)

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

次へ