Instructions for writing capital and reserve adjustment statement ( B ) subject Basic balance increase/decrease during the current period Ending balance Reference material decrease increase More than 2 subjects Just before on the proper table Ending balance ⦁Delaying exclusion of gross income from inclusion in gross income for the previous year ⦁Delayed inclusion of deductibles among non-included deductibles in the previous year ⦁Inclusion of deductibles in previous years (△) Reserved for non-inclusion of deductibles (△) ⦁Not included in gross income in the previous year (△), Reserved for inclusion in gross income (△) ⦁Reservation of inclusion in gross income (+) ⦁Reservation of non-inclusion of deductible (+) ⦁Deposit of deduction (△) ⦁Reservation of exclusion from gross income (△) Basic balance - current period decrease + current period increase Amount of reserved disposition in the income amount adjustment total table