

Simplified Tax form

2019

Consumption and Local Consumption Taxes Final Return Guide

For Sole proprietors

- For Sole proprietors who are Taxable person under the Consumption Tax Law, this guide describes the final return (Simplified Tax form) preparation process for consumption and local consumption taxes.
- This guide only explains general matters. Please inquire at your nearest Tax office on complicated case or for further details.
- The deadline for filing the 2019 consumption and local consumption taxes return is **Tuesday, March 31, 2020**.
- The deadline for payment of 2019 consumption and local consumption taxes is **Tuesday, March 31, 2020**.
The date for 2019 consumption and local consumption taxes automatic transfers is **Thursday, April 23, 2020**.

The reduced tax rate system for the consumption tax has been implemented on October 1, 2019.

- The rate of consumption tax related to filing tax return for consumption and local consumption taxes for 2019 is as follows.

Classification	Applicable period	From October 1, 2019	
		Standard tax rate	Reduced tax rate
Consumption tax rate	Until September 30, 2019 (Hereinafter referred to as the "former tax rate")	7.8%	6.24%
Local consumption tax rate	6.3%	2.2% (22/78 of the consumption tax rate)	1.76% (22/78 of the consumption tax rate)
Tax rate	1.7% (17/63 of the consumption tax rate)	10.0%	8.0%

(Note) Although the reduced tax rate of consumption tax will remain at 8%, unchanged from the rate that is effective until September 30, 2019, the breakdown of the consumption tax rate (from 6.3% to 6.24%) and the local consumption tax rate (from 1.7% to 1.76%) is changed.

- When filing final tax returns for national and local consumption taxes for 2019, it is required to prepare tax returns based on account books, etc. (separate accounting) in which taxable transactions are classified into ones for the former tax rate and others for the new tax rate (the standard tax rate and the reduced tax rate). For details, please refer to page 5 of the guide.
* Please note that even transactions that will take place on and after October 1, 2019, may be subject to the former tax rate due to a transitional measure.
- For further details, please access "About the reduced tax rate system for the consumption tax," a dedicated website of the National Tax Agency (www.nta.go.jp) for the reduced tax rate system. The dedicated website contains various brochures and Q&A on the reduced tax rate system, and others.
- For consultation on the reduced tax rate system, please dial the special telephone number, etc. (refer to page 51).

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Calculation

Local consumption tax calculation

Other items

Filing and paying

Income tax adjustment

Rough draft return form



Your taxes help sustain our community

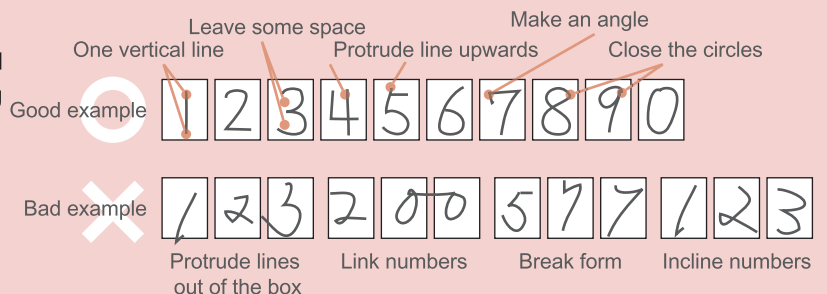
How this guide is organized

1 Basic knowledge	P3	Explains basic knowledge pertaining to the consumption and local consumption taxes final return
2 Preparing for your final return	P6	Explains about the documents required for completing the consumption and local consumption taxes final return form
3 Final return procedures	P8	Explains the procedures from basic calculation methods to making your payment
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6 Enter the value in the return form (Page 1 and Page 2)	P30	
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8 Filing and paying	P39	Explains how to submit your return form and how pay your consumption taxes
9 Income tax adjustment	P40	Explains how to adjust your income tax after calculating your amount of consumption and local consumption taxes payable or refundable
10 Rough draft return form, etc.	P41	Contains specimens of forms you need to submit. Please use them as rough drafts
○ Business classification flowchart	P50	Contains a flowchart that serves as a guide for determining business types
○ Special exception for small and medium business entities	P51	Explains a special exception for calculating the sales tax amount or purchase tax amount for Small and medium business entities that have difficulty in classifying sales or purchases into the reduced tax rate and the standard tax rate.
○ Contact of the reduced tax rate system	P51	Contains contact of the reduced tax rate system
○ Application (notification of change) for tax payment by transfer account	P52	Contains application (notification of change) for tax payment by transfer account

Cautionary items when filling in the return form

The OCR (Optical Character Recognition) input final return form is machine-readable. Note the following cautions when entering numbers in your form.

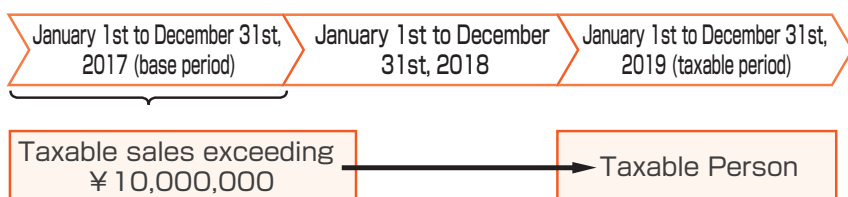
- Do not soil or perforate the return form
- Use a black, ballpoint pen
- Enter large, clear figures in the prescribed boxes



Those who must file final returns

Sole proprietors who at any stage fall under either of the following categories are required to file the Consumption and Local Consumption Taxes Final Return for 2019. The final return for consumption and local consumption taxes is filed in one final return form.

- (1) Sole proprietor which had **taxable sales** amounting to more than 10 million yen during **the base period** (2017), (see following figure) or
- (2) Sole proprietor which do not fall under category (1) above but have submitted the "Report on the Selection of Taxable Proprietors Status for Consumption Tax"
- (3) Sole proprietor which do not fall under category (1) and (2) above and whose taxable sales for a specified period (the period from January 1, 2018 through June 30, 2018) exceeds 10 million yen. Alternatively, the criteria of 10 million yen for a specified period can be judged by using the total amount of salary and related payments instead of using the amount of taxes sales.



Note If you fall under either (1) to (3), you need to file the final return for 2019, even if the amount of taxable sales during 2019 were 10 million yen or less. The simplified tax system is applicable to Sole proprietors whose taxable sales for the base period (2017) were 50 million yen or less and who has submitted the "Report on the Selection of the Simplified Tax System for Consumption Tax."

Amount of consumption and local consumption taxes payable

- Payable consumption taxes calculation method if applying the simplified tax system

$$\text{Consumption taxes on taxable sales during the taxable period} - \left(\text{Consumption taxes on taxable sales during the taxable period} \times \text{Deemed purchase rate} \right) = \text{Payable consumption taxes}$$

- Ordinary payable consumption taxes calculation method

$$\text{Consumption taxes on taxable sales during the taxable period} - \text{Consumption taxes on taxable purchases during the taxable period} = \text{Payable consumption taxes}$$

- Local payable consumption taxes calculation method

$$\text{Payable consumption taxes} \times \text{Rate of local consumption tax} = \text{Payable local consumption taxes}$$

Difference between Consumption/Local Consumption Taxes and Income Tax

- Consumption and local consumption tax calculation

The payable consumption taxes must be calculated based on taxable sales and taxable purchases for the taxpayer's entire business without regard to income category. The payable amount of local consumption tax must be calculated based on the payable consumption taxes.

- Income tax calculation

If a Sole proprietor earns two or more categories of income from among businesses, real estate, and forestry income, the income tax levied based on the income calculated for each category.

Important terms

Base period

Benchmark period for determining whether or not the Sole proprietors is a Taxable person or a Tax-exempt business and if the simplified tax system can be applied. The base period for Sole proprietors is the second proceeding year before the taxable period.

Taxable period

Base of time used for calculating the amount of consumption and local consumption taxes payable. In principle, the taxable period for Sole proprietors is from January 1st to December 31st.

Taxable sales

Sum of the amount of sales relating to transactions subject to consumption tax (excluding consumption and local consumption taxes) and the amount of Tax-exempt sales such as those relating to export transactions. Those with returns, discounts or rebates should be deducted from the sum of these amounts (excluding consumption and local consumption taxes). In the case of Tax-exempt business in 2017, the consumption tax is not included in the sales. In this case, the Sales (except for Non-taxable sales) would be the taxable sales amount for 2017. (Do not exclude for tax.)

Taxable sales

See "What the taxable sales?" on P4.

Calculation of payable consumption taxes

In the simplified tax system, the consumption tax deductible from the consumption taxes on taxable sales is calculated by multiplying the consumption taxes on taxable sales by the deemed purchase ratio. Therefore, it is not necessary to calculate the consumption taxes on actual taxable purchases.

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Rough draft return form

What are taxable sales ?

Taxable sales refer to transactions that satisfy all 4 of the following conditions.

1. Effectuated in Japan
2. Effectuated by a business for business purposes
3. Effectuated for a compensation
4. Effectuated by the transfer or lease of assets or by the provision of services

Consumption and local consumption taxes are levied on taxable sales.

For example, machinery rental fees and proceeds from the sale of machinery, buildings and other business assets are also included in taxable sales in addition to such things as proceeds, from the sale of products, goods, contract work and services.

Note The following transactions are not applicable to taxable sales.

In considering the inherent nature of taxation, there are certain items that should not be taxed such as interest income, proceeds from the sale or leasing of land (including leaseholds) or proceeds from the sale of commodity vouchers (merchandise coupons, beer coupons). Also, there are certain business activities considered unsuitable for taxation from a public policy perspective such as the income of doctors derived from social insurance medical fees. These are excluded from taxable sales and labeled as "non-taxable transactions".

Also, because such things as insurance benefits and consumption tax refunds are not income received from the transfer or lease of assets or from the provision of services, they are not subject to consumption tax and labeled "untaxable transactions".

The following are examples of taxable sales in consumption tax within the income derived from business, real estate and capital gains.

Taxable portion of business income

Most business income is classified as taxable sales. However, the revenue from social insurance medical fees earned by doctors, the revenue earned by obstetricians or midwives for deliveries and proceeds from the sale of commodity vouchers such as merchandise or beer coupons are excluded from taxation and therefore not classified as taxable sales.

Assets from inventory consumed by Sole proprietors for personal use is treated as taxable sales based on the prevailing market values for those items. However, a value that is above the purchase price and 50% or more of the prevailing market value (70% for income tax purposes) can be assigned for those items with respect to taxable sales.

Taxable portion of real estate income

Real estate income such as from property rental fees, key money, surcharges and renewal charge (excluding income from the land rent (including leaseholds) and house(rent) is classified as taxable sales.

As a rule, land rent is not taxable, however, fees for rental periods of less than 1 month and parking space rental fees are taxable.

The same is true for home rental fees, which are not taxable unless the rental period is less than 1 month.

When selling buildings for rent, the receipt of the purchase price is included in "Taxable portion of capital gains," as given below, even if you incur capital losses from the sale of the buildings.

Taxable portion of capital gains

Within the revenue from capital gains, any revenue derived from the sale of buildings, machinery, vehicles or other items used in business is classified as taxable sales.

In the same, when transferring the fixed assets used in business with some burdens as an onerous gift and contributing those assets in kind to corporations, the proceeds derived from those transactions are treated as taxable sales.

For example, proceeds from the sale of a vehicle used for deliveries (including funds received from trading in a used vehicle for the purchase of a new one; in case of a trade-in, the value of the trade) are considered as taxable sales. For such cases, the moment of the taxable sale is the entire amount of the sale, not the amount resulting from subtracting acquisitions and transfer fees from the sale value.

However, proceeds from the sale of land (including leaseholds) are excluded from taxation and therefore not classified as taxable sales.

What are non-taxable transactions ?

The following are classified as non-taxable transactions.

Transactions not considered taxable

- The transfer or lease of land
- The transfer of securities or instruments of payment
- Providing services remunerated in the form of interest on savings or bank deposits or in the form of insurance premiums
- The transfer of postage stamps, revenue stamps, certificate stamps as well as merchandise coupons
- Providing services covered by nursing care insurance or the transfer of assets as part of social welfare services

Transactions based on social policy considerations

- Social insurance medical fees
- Providing services involving specified work down by governmental entities or an import being international postal money orders
- Transfers of asset or provision of services related to midwifery
- Providing services remunerated by burial or cremation fees.
- The sale or lease of articles used by the disabled
- School tuitions
- The transfer of educational books
- The leasing of dwellings

What a tax exemption for exports, etc?

The following are classified as tax exemption for exports, etc.

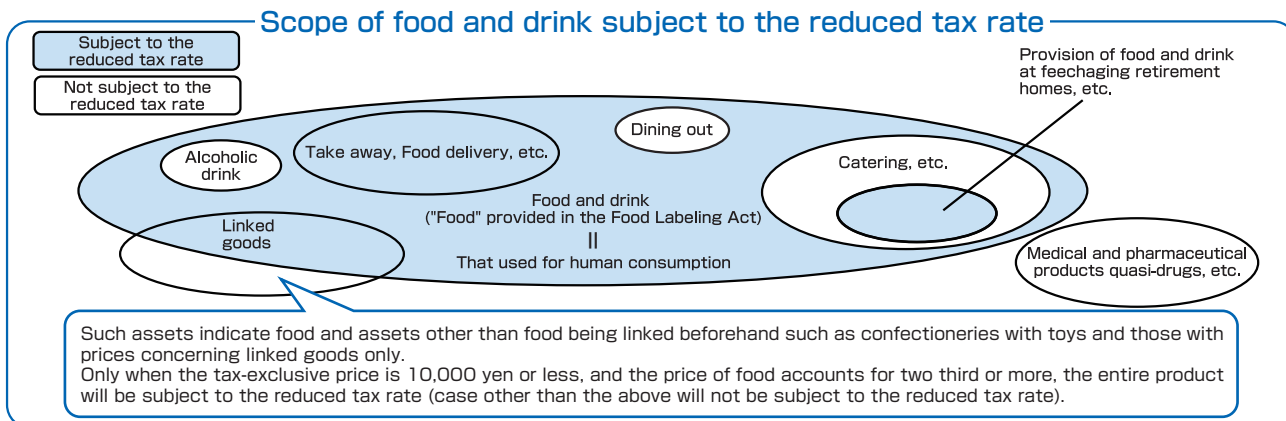
- ①Sales or leasing of assets effected as exports from Japan.
- ②Sales and leasing to nonresidents of mining rights, copyrights etc.
- ③The provision of services to nonresidents except for
 - (a)Transportation of assets situated in Japan;
 - (b)Services related to food, drinking in Japan;
- ④Transfer of Tax-exempt assets at a tax-free shop.

A reduced tax rate system for consumption tax

The tax rate of national and local consumption taxes was raised from 8% to 10% on October 1, 2019, and at the same time, the reduced tax rate system for the consumption tax has been implemented.

Items subject to the reduced tax

- (1) Food and drink excluding alcoholic drink and dining out
- (2) Newspapers issued more than twice a week (those based on subscriptions)



Descriptions and storage of account books, invoices, etc. (from October 1, 2019, to September 30, 2023)

Business entities that make sales and purchases (expenses) of items subject to the reduced tax rate are required to add separate descriptions by tax rate to ones currently required when issuing invoices, etc. (separate accounting invoice) and making entries and other accounting treatments (separate accounting).

Taxable Person are required to store account books in compliance with classified accounting and invoices, etc. with classified descriptions in order to become eligible to tax credit for consumption tax on purchases (separate accounting-invoice-based method (simplified system)).

The difference of the Simple invoice-based method and Separate accounting invoice-based method

Period	Ledgers	Invoice, etc.
To September 30, 2019 (Simple invoice-based method)	① Name of the taxable purchase supplier ② Date, month and year ③ Transaction description ④ Price	① Name of the taxable purchase supplier ② Date, month and year ③ Transaction description ④ Price ⑤ Name of the invoice recipient*
From October 1, 2019, to September 30, 2023 (Separate accounting invoice-based method) (Note 1)	(In addition to the above) ⑤ The product is an items subject to the reduced tax rate	(In addition to the above) (Note 2) ⑥ The product is an items subject to the reduced tax rate ⑦ Tax-inclusive prices totaled according to different tax rates

(Note 1) Even under Separate accounting invoice-based method (simplified system), the storage of account books with necessary descriptions alone, as in the Simple invoice-based method, can meet the requirements for tax credit for consumption tax on purchases if there are unavoidable reasons for not receiving invoices in transactions, such as small-amount transactions of less than 30,000 yen and purchases from automatic vending machines.

(Note 2) When invoice that are issued by suppliers have no descriptions that read "(6) Items subject to the reduced tax rate" or "(7) The tax-included total amounts of items by tax rate," the business entities that received such invoice themselves may add descriptions concerning those matters alone, based on the fact of the relevant transaction.

Examples described of ledgers and invoices

請求書

株〇〇御中

XX年11月2日

割り箸 550円

牛肉 ※ 5,400円

:

合計 43,600円

(10%対象 22,000円)
(8%対象 21,600円)

※は軽減税率対象品目

(株)△△

The tax-included amounts by tax rate

The tax-included amounts must be described after tallying items by tax rate (10% and 8%).

Indicating that the reduced tax rate items subject

- (1) Marks, such as * and ☆, shall be described on items subject to the reduced tax rate.
- (2) It is required to demonstrate clearly that the marks indicate items subject to the reduced tax rate.

総勘定元帳 (仕入れ) (株)〇〇

XX年	月	日	摘要	借方	貸方
11	2		(株)△△ 雑貨	22,000	
11	2		(株)△△ 食料品 ※	21,600	
∴	∴		∴	∴	∴

※は軽減税率対象品目

[Invoice]

In addition to the above, there are, for instance, the following methods.

- (1) Classify goods by tax rate and indicate that the classified goods are subject to the reduced tax rate in the same invoice.
- (2) Issue separate invoices for goods by tax rate.

[Ledgers]

Set up a column for tax rate classification and describe "8%" or the tax rate code. These methods are acceptable too.

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Document to submit

- Consumption and Local Consumption Taxes Final Return Form (Simplified Tax Form) (Page 1) and (Page 2)
- (Schedule 4-1) Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base (Simplified Tax Form)
- (Schedule 4-2) Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base (Simplified Tax Form) (For the taxable period in which there is a transfer of transitional measures taxable assets)
- (Schedule 5-1) Table for calculating the deductible tax on purchases (Simplified Tax Form)
- (Schedule 5-2) Table for calculating the deductible tax on purchases (Simplified Tax Form) (For the taxable period in which there is a transfer of transitional measures taxable assets)

* When small and medium business entities (that have adopted the simplified tax system and have difficulty in classifying sales by tax rate) adopt a special exception for the reduced sales rate after the reduced tax rate system has been implemented, it will be required to attach the table for calculating the consideration of the transfer, etc. of taxable assets (for the taxable period in which the reduced sales rate [10 business days] is used) (for sales classification) to their final tax return.

The individual number of the person filing the return indicated on the return will be verified at the tax office, so the following identification document must be presented or a copy attached.

《The individual number card was issued.》

- The individual number card

* When attaching a copy of the individual number card, a copy of the both the front and backside of the card is required.

《The individual number card was NOT issued.》

① Documents to verify the Number and ② Documents to verify identification

①	Documents to verify the Number 《Documents which verifies the individual number of the person filing》	One of the following documents <ul style="list-style-type: none"> ■ Notification card ■ A copy of the resident register (limited to that with individual number)
+		
②	Documents to verify identification 《Documents which verifies that the individual number on the return is that of the person filing》	One of the following documents <ul style="list-style-type: none"> ■ Driver's the license ■ Passport ■ Insurance certificate of the National Health Insurance Program ■ Physical disability certificate ■ Resident card

* When a tax return other than a return for a refund (a return stating the "③ Amount of tax refundable for insufficient deduction") is submitted (excluding cases where a return is submitted by an inheritor), the presentation of documents to verify the Number or a copy attached of said documents may be omitted.

Q. Where can I obtain the documents I need to submit?

A. There are 2 ways to obtain the documents.

- **By Internet**
All documents can be downloaded from the National Tax Agency website (www.nta.go.jp).
- **At the Tax office**

All documents are available at the reception counter of any Tax office. Please visit the Tax office covering your jurisdiction.

Schedules used to calculate tax are also available by Internet and at the Tax office.

Documents that help you calculate your tax

As explained in "1. Basic knowledge", there are many differences between income tax and consumption tax.

It is necessary to calculate the the amount of taxable transaction, based on the separate accounting.

The documents below do not need to be submitted with your return form, however, they may be useful in calculating your taxable transactions for consumption tax. Please make good use of them.

- Table for calculating taxable sales [Table A]
- Table for calculating taxable transaction (for business, real estate and agriculture income)

* This guide explains how to calculate tax by using Table A.

For your reference

Use the following documents as reference when completing your final return form. They are most useful when prepared in advance.

○ Document that shows calculation results for each sale and purchase item	Blue return financial statement, statement of revenue and expenditures, etc.
○ Documents that itemizes all transactions (Those classified by the applicable tax rate of the taxable transactions of the consumption tax)	Ledger, etc.
○ Document that shows amounts received for transfers or acquisitions of fixed assets	Fixed asset register, etc.
○ Document which can confirm the presentation of your notification and the amount of interim payment	Postcard or notice of "Notice of Final Tax Returns"

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The image displays two Japanese tax forms. The top form is the '令和00年分収支内訳書(一般用)' (FA0303), which is a detailed ledger of income and expenses. It includes a header with the year and date, a section for personal information (name, address, phone, etc.), and a large table with columns for '科目' (item), '金額' (amount), and '円' (yen). The bottom form is the '令和00年分所得税青色申告決算書(一般用)' (FA0203), which is a summary of the tax calculation. It also includes a header with the year and date, a section for personal information, and a table for '損益計算書' (Income Statement) with columns for '科目' (item), '金額' (amount), and '円' (yen). Both forms have a '提出用' (Submission) stamp on the left side.

Calculate your consumption tax

Calculate your consumption tax, enter the appropriate figures in ① to ⑩ of Schedule 4-1 and 4-2 complete schedule 5-1 and 5-2.

step.1 Calculate your total amount of taxable sales

$$\text{Amount of sales} - \frac{\text{Non-taxable sales}}{\text{sales}} = \text{Taxable sales (tax included)}$$

step.2 Calculate your tax base

$$\text{Taxable sales (tax included)} \times \left(\frac{100}{108} \text{ or } \frac{100}{110} \right) = \text{Tax base}$$

Please use the table for calculating taxable sales (Table A) to determine your tax base.

step.3 Calculate your consumption tax

$$\text{Tax base} \times (6.3\%, 6.24\% \text{ or } 7.8\%) = \text{Consumption tax}$$

step.4 Calculate the amount of consumption tax relating to recovered bad debt

* Calculate if applicable.

Please use the table for calculating the deductible tax on purchases (Schedule 5-1 and 5-2) to determine the amount of deductible tax on purchases.

step.5 Calculate the amount of tax on value of refunds, etc.

* Calculate if applicable.

step.6 Calculate the amount of consumption tax representing the base for determining the deductible tax on purchases

$$\text{Consumption tax} + \text{Consumption tax relating to recovered bad debt} - \text{Tax relating to refunds and other charges} = \text{Amount of consumption tax representing the base}$$

■ If operating 1 type of business

step.7 Calculate the deductible tax on purchases

$$\text{Amount of consumption tax representing the base} \times \frac{\text{Applicable deemed purchase rate}}{\text{purchase rate}} = \text{Deductible tax on purchases}$$

■ If operating 2 or more types of businesses

step.8 Calculate the amount of taxable sales (tax excluded) for each type of business

$$\text{Taxable sales (tax included) per business type} \times \left(\frac{100}{108} \text{ or } \frac{100}{110} \right) = \text{Amount of taxable sales (tax excluded) per business type}$$

step.9 Calculate the sales ratio for each type of business

$$\frac{\text{Amount of taxable sales (tax excluded) per business type}}{\text{Total amount of taxable sales (tax excluded)}} \times 100 = \text{Sales ratio per business type}$$

step.10 Calculates the amount of consumption tax for each type of business

$$\text{Amount of taxable sales (tax included) per business type} \times \left(\frac{6.3}{108}, \frac{6.24}{108} \text{ or } \frac{7.8}{110} \right) = \text{Consumption tax per business type}$$

step.11 Select the calculation method for the deductible tax on purchases

<Basic formula>

Amount of consumption tax representing the base	×	Consumption tax for Type 1 business ×90%	+	Consumption tax for Type 2 business ×80%	+	Consumption tax for Type 3 business ×70%	+	Consumption tax for Type 4 business ×60%	+	Consumption tax for Type 5 business ×50%	+	Consumption tax for Type 6 business ×40%	=	Amount of deductible tax on purchases
Total of consumption tax amounts by business type														

<Special method 1> If that amount of taxable sales relating to one business type covers 75% or more of the entire amount of taxable sales

<Special method 2> If the total amount of taxable sales relating to two businesses types covers 75% or more of the entire amount of taxable sales

○ If not classifying businesses by type

Calculate the deductible tax on purchases for taxable sales relating to unclassified businesses using the lowest deemed purchase rate corresponding to those businesses.

⇒ See P21 for more specific calculation methods.

step.12 Determine the deductible tax on purchases

Calculate with the calculation method selected in step 11.

step.13 Calculate the amount of tax relating to bad debt

* Calculate if there is bad debt.

step.14 Calculate the subtotal of deductions

Calculate the sum of the amount of deductible tax on purchases, value of refunds, etc., and bad debt.

$$\text{Amount of deductible tax on purchases} + \text{Amount of tax on value of refunds, etc.} + \text{Amount of tax relating to bud debt} = \text{Subtotal of deductions}$$

Bad debt

No deductions can be claimed for bad debt unless you have kept ample documentation that certifies the facts supporting the writing off of doubtful receivables and provides clear details pertaining to the bad debt.

step.15 Calculate either the balance or the consumption tax refund

$$\text{Consumption tax} + \text{Amount of tax relating to recovered bad debt} - \text{Subtotal of deductible tax} = \text{Balance or Tax refundable for insufficient deduction}$$

Calculate the local consumption tax

Calculate the amount of local consumption tax and enter it in ⑪ to ⑰ of Schedule 4-1 and 4-2.

step.16 Calculate the amount of consumption tax representing the local tax base

step.17 Calculate either the amount of the tax payable or the amount of tax refundable

$$\text{Balance or Tax refundable for insufficient deduction} \times \left(\frac{17}{63} \text{ or } \frac{22}{78} \right) = \text{Amount of tax payable or Amount of tax refundable}$$

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Enter the appropriate figures in the return form (Page 1 and Page 2).

- step.18 Enter in the return form(Page 2)
Enter in the return form(Page 2) from Schedule 4-1 and 4-2.
- step.19 Enter the appropriate figures in ① to ⑨ of the return form(Page 1)
Enter the appropriate figures in the return form(Page 1) from the return form (Page 2) and Schedule 4-1.
- step.20 ⑩ of the return form (Page 1) Enter the interim payment
- step.21 ⑪ of the return form (Page 1) Calculate the amount of consumption tax payable
- step.22 ⑫ of the return form (Page 1) Calculate the amount of refundable interim payment
- step.23 ⑮ and ⑯ of the return form (Page 1) Enter the amount of taxable sales for the tax period (2019) and the base period (2017)
- step.24 Enter the appropriate figures in ⑰ to ⑳ of the return form(Page 1)
Enter the appropriate figures in the return form(Page 1) from Schedule 4-1.
- step.25 ㉑ of the return form (Page 1) Enter the transferable interim payment (if applicable)
- step.26 ㉒ of the return form (Page 1) Calculate the transferable amount of tax payable
- step.27 ㉓ of the return form (Page 1) Calculate the transferable interim payment refundable
- step.28 ㉔ of the return form (Page 1) Calculate the total consumption tax and local consumption taxes (payable or refundable)

$$\left(\begin{array}{l} \text{Amount of} \\ \text{tax payable} \end{array} + \begin{array}{l} \text{Transferable} \\ \text{tax payable} \end{array} \right) - \left(\begin{array}{l} \text{Tax refundable} \\ \text{for insufficient} \\ \text{deduction} \end{array} + \begin{array}{l} \text{Refundable} \\ \text{interim} \\ \text{payment} \end{array} + \begin{array}{l} \text{Amount} \\ \text{refundable} \end{array} + \begin{array}{l} \text{Transferable} \\ \text{interim payment} \\ \text{refundable} \end{array} \right)$$

= Total consumption and local consumption taxes

Entire other items

- Enter place for tax payment, the business name, your individual number, your name and any supplementary information

Filing and paying

Submit your return form

There are 3 ways to submit your final return form.

1. File by e-Tax
2. Send it by post or courier ("shinshobin" only) to the Tax office covering your jurisdiction
3. Hand it in at the reception counter of the Tax office covering your jurisdiction

Paying your consumption and local consumption taxes

There are 5 ways of paying your tax.

1. Tax payment by transfer account
2. Payment using e-Tax
3. Payment using a credit card
4. Payment at convenience stores
5. By presenting cash and your tax payment slip to the financial institution or to the Tax office covering your jurisdiction by due date for tax payment

* See P39 for details.

About interim filing and payment for 2020

If the final consumption tax amount is more than 480 thousand yen for 2019, you need to file and pay for interim return for 2020, in accordance with the following categories.

- "If the amount is more than 480 thousand yen but 4 million yen or less (one interim filing and payment a year)"
Please file and pay for 6/12 of the final consumption tax amount for 2019 and 22/78 of that amount as local consumption tax by Monday, August 31, 2020.
- "If the amount is more than 4 million yen but 48 million yen or less (three interim filing and payment a year)" and "If the amount is more than 48 million yen (eleven interim filings and payments a year)"
Please ask the Tax Office in your jurisdiction about the due date of filing and payment, etc.
- * Any businesses required to file interim consumption tax returns must file and pay for 22/78 of the interim payment amount of consumption tax as the interim payment amount of local consumption tax together with the interim consumption tax returns.

About voluntary interim return system

If the final consumption tax amount (excluding local consumption tax amount) in the previous year is 480 thousand yen or less (without an obligation of interim tax returns) but if you submit a "Notification of filing voluntary interim tax returns" to the District Director of the Tax office in your jurisdiction at the payment location, you can voluntarily file and pay for interim tax returns starting for the June interim return period, the last day of which first arrives on and after the day when the said notification is submitted.

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Example: Kouno Store

The following is an example of how to complete the Consumption and local consumption taxes final return form.

Kouno Store is a business that sells merchandise retail.

- Its income for 2019 was limited to business income derived from retail sales and the sale of fixed business assets (capital gains).
- Its taxable sales for 2017, its base period, was ¥14,951,456
- Its entries pertaining to consumption and local consumption taxes were effectuated using the "tax included accounting method".
- The following are Kouno's 2019 income results and special mentions.
 - Its sales (revenue) appearing in its income statement is ¥18,276,000.
 - ¥350,000 worth of sales from beer coupons is included in its sales. Of the sales amount ¥17,926,000, the taxable transactions, tax rate 6.3% applicable amount is ¥13,445,000, tax rate 6.24% applicable amount is ¥2,560,000, tax rate 7.8% applicable amount is ¥1,921,000.
 - A delivery vehicle was sold for ¥280,000 in September 2019.
 - There are returns, discounts and rebates relating to sales, however, the accounting method used directly deducted these amounts from sales.
- It submitted "Report on the Selection of the Simplified Tax System for Consumption tax" in 2018.

step.1 Calculate your total amount of taxable sales

Calculate the amount of sales(not including consumption and local consumption taxes) relating to taxable transactions effectuated during the taxable period(January 1st to December 31st, 2019), by the tax rate. Use the table for calculating taxable sales (Table A)(P41).

step.1-1

Enter the amount of sales(revenue) relating to business income (sales, etc.), as it appears in ledgers, etc.(separate accounting) and portion not considered taxable sales and calculate the difference.

→Use ① to ③ of Table A.

step.1-2

As in step 1-1, enter the amount of revenue relating to business (agriculture) income and the portion excluded from taxable sales and calculate the difference.

→Use ② of Table A.

step.1-3

As in step 1-1, enter the amount of revenue derived from real estate income and the portion excluded from taxable sales and calculate the difference.

→Use ③ of Table A.

step.1-4

If there are revenue relating to other types of income, enter that amount and the portion excluded from taxable sales and calculate the difference.

→Use ④ to ⑥ of Table A.

Example of Table A: Kouno Store

step.1-1

The sale of beer coupons is a non-taxable transaction, therefore, not included in taxable sales. The balance of taxable sales is obtained as follows.

$$\begin{aligned} & \text{¥}18,276,000 - \text{¥}350,000 \\ & \quad \text{(amount of sales)} \quad \text{(sales of beer coupons)} \\ & = \text{¥}17,926,000 \end{aligned}$$

Enter ¥17,926,000 in ① of Table A.
Enter ¥13,445,000 in ①(6.3% tax rate applicable) of Table A.
Enter ¥2,560,000 in ①(6.24% tax rate applicable) of Table A.
Enter ¥1,921,000 in ①(7.8% tax rate applicable) of Table A.

step.1-5

If there are revenue relating to capital gains from the sale of fixed business assets, enter that amount and that portion excluded from taxable sales and calculate the difference.

→Use ⑦ to ⑨ of Table A.

step.1-6

Sum up the values in steps 1-1 to 1-5 to calculate the total balance of taxable sales.

→Use ⑩ of Table A.

Example of Table A: Kouno Store

step.1-5

The sale of a delivery vehicle is treated as a transfer of a fixed business asset. The balance of taxable sales is obtained as follows.

$$¥280,000 - ¥0 = ¥280,000$$

Enter ¥280,000 in ⑦ and ⑨ of Table A.

Enter ¥280,000 in ⑦ and ⑨ (6.3% tax rate applicable) of Table A.

step.1-6

The total amount of taxable sales is obtained as follows.

$$¥17,926,000 + ¥280,000 = ¥18,206,000$$

6.3% tax rate applicable

$$¥13,445,000 + ¥280,000 = ¥13,725,000$$

6.24% tax rate applicable

$$¥2,560,000$$

7.8% tax rate applicable

$$¥1,921,000$$

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step.2 Calculate your tax base

step.2-1

Multiply the total amount of taxable sales (Table A, ⑩) by 100/108 or 100/110, calculate the total sales relating to taxable transactions and enter them in Schedule 4-1 and 4-2(column①-1), respectively.

* If using the "tax excluded accounting method (P40)", calculate your tax base by adding the amount of temporary received consumption tax, etc. relating to taxable sales to your total amount of taxable sales and multiplying the resulting figure by 100/108 or 100/110.

6.3% tax rate applicable	Taxable sales (tax included) × $\frac{100}{108}$ = Tax base
--------------------------	---

6.24% tax rate applicable	Taxable sales (tax included) × $\frac{100}{108}$ = Tax base
---------------------------	---

7.8% tax rate applicable	Taxable sales (tax included) × $\frac{100}{110}$ = Tax base
--------------------------	---

Example of Table A: Kouno Store

step.2-1

⑩ of Table A is obtained as follows.

$$¥13,725,000 \times \frac{100}{108} = ¥12,708,333$$

(Enter in ①-1 (column C,X) of Schedule 4-2 and ①-1 (column X) of Schedule 4-1)

⑫ of Table A is obtained as follows.

$$¥2,560,000 \times \frac{100}{108} = ¥2,370,370$$

(Enter in ①-1 (column D) of Schedule 4-1)

⑬ of Table A is obtained as follows.

$$¥1,921,000 \times \frac{100}{110} = ¥1,746,363$$

(Enter in ①-1 (column E) of Schedule 4-1)

Total amount is obtained as follows.

$$¥12,708,333 + ¥2,370,370 + ¥1,746,363 = ¥16,825,066$$

step.2-2

Enter the calculation result for step 2-1 in ① of scheduled 4-1 and 4-2 rounding the figure down to the nearest ¥1,000.

Example of Table A: Kouno Store

step.2-2

Round down the figure(step 2-1) to the nearest ¥1,000 to obtain the tax base. Enter in ① of Schedule 4-1 and 4-2.

¥12,708,333 ⇒ ¥12,708,000 (Enter in ①(column C,X) of Schedule 4-2 and ①(column X) of Schedule 4-1)

¥2,370,370 ⇒ ¥2,370,000 (Enter in ①(column D) of Schedule 4-1)

¥1,746,363 ⇒ ¥1,746,000 (Enter in ①(column E) of Schedule 4-1)

Total amount of tax base is obtained as follows.

¥12,708,000 + ¥2,370,000 + ¥1,746,000 = ¥16,824,000

(Enter in ①(column F) of Schedule 4-1)

The table for calculating taxable sales for Kouno Store is as follows.

Table A

課税売上高計算表

(令和 元 年分)

(1) 事業所得に係る課税売上高	金額	R1.9.30以前(※)		R1.10.1以後(※)	
		うち旧税率 6.3%適用分	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分	うち標準税率 7.8%適用分
営業等課税売上高	① 17,926,000	13,445,000	2,560,000	1,921,000	
農業課税売上高	②				
(2) 不動産所得に係る課税売上高	金額	うち旧税率 6.3%適用分	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分	
課税売上高	③				
(3) () 所得に係る課税売上高	金額	うち旧税率 6.3%適用分	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分	
損益計算書の収入金額	④				
④のうち、課税売上げにならないもの	⑤				
差引課税売上高 (④-⑤)	⑥				
(4) 業務用資産の譲渡所得に係る課税売上高	金額	うち旧税率 6.3%適用分	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分	
業務用固定資産等の譲渡収入金額	⑦ 280,000	280,000			
⑦のうち、課税売上げにならないもの	⑧				
差引課税売上高 (⑦-⑧)	⑨ 280,000	280,000			
(5) 課税売上高の合計額 (① + ② + ③ + ⑥ + ⑨)	⑩ 18,206,000	13,725,000	2,560,000	1,921,000	
(6) 課税資産の譲渡等の対価の額の計算					
13,725,000 円×100/108	⑪	(1円未満の端数切捨て) (一般用)付表1-2の①-1C欄へ (簡易課税用)付表4-2の①-1C欄へ		12,708,333	
2,560,000 円×100/108	⑫	(1円未満の端数切捨て) (一般用)付表1-1の①-1D欄へ (簡易課税用)付表4-1の①-1D欄へ		2,370,370	
1,921,000 円×100/110	⑬	(1円未満の端数切捨て) (一般用)付表1-1の①-1E欄へ (簡易課税用)付表4-1の①-1E欄へ		1,746,363	

※ 令和元年10月1日以後に行われる取引であっても、経過措置により旧税率が適用される場合があります。

step.3 Calculate the consumption tax

Calculate the amount of consumption tax by multiplying the "①tax base" of Schedule 4-1 and 4-2 by the consumption tax(national Tax) rate of 6.3%, 6.24% or 7.8%. Enter the calculation result in ② of Schedule 4-1 and 4-2.

Example of Schedule 4-1 and 4-2: Kouno Store

step.3

The amount of consumption tax is obtained as follows.

6.3% tax rate applicable

(Enter in ②(column C,X) of Schedule 4-2 and ②(column X) of Schedule 4-1)

$$¥ 12,708,000 \times 6.3\% = ¥ 800,604$$

6.24% tax rate applicable (Enter in ②(column D) of Schedule 4-1)

$$¥ 2,370,000 \times 6.24\% = ¥ 147,888$$

7.8% tax rate applicable (Enter in ②(column E) of Schedule 4-1)

$$¥ 1,746,000 \times 7.8\% = ¥ 136,188$$

Total amount of tax base is obtained as follows.

(Enter in ②(column F) of Schedule 4-1)

$$¥ 800,604 + ¥ 147,888 + ¥ 136,188 = ¥ 1,084,680$$

$$\text{6.3\% tax rate applicable} \quad \text{Tax base} \times 6.3\% = \text{Consumption tax}$$

$$\text{6.24\% tax rate applicable} \quad \text{Tax base} \times 6.24\% = \text{Consumption tax}$$

$$\text{7.8\% tax rate applicable} \quad \text{Tax base} \times 7.8\% = \text{Consumption tax}$$

step.4 Calculate the amount of consumption tax relating to recovered bad debt

In the event accounts representing the sale of merchandise or the provision of services are uncovered and become bad debt, the amount of consumption tax included in those accounts receivable that became bad debt (herein, "bad debt") can be deducted from the amount of consumption tax levied on the tax base. If you have recovered previously deducted bad debt in whole or in part, during the 2019 taxable period calculate the consumption tax included in the recovered bad debt. Enter the calculation result in ③ of Schedule 4-1 and 4-2.

Enter the total amount of ③(column X, D, E) of Schedule 4-1 in ③(column F) of Schedule 4-1 and the total amount of ③(column A, B, C) of Schedule 4-2 in ③(column X) of Schedule 4-2.

$$\text{6.3\% tax rate applicable} \quad \text{Total amount of recovered bad debt} \times \frac{6.3}{108} = \text{③Consumption tax relating to recovered bad debt}$$

$$\text{6.24\% tax rate applicable} \quad \text{Total amount of recovered bad debt} \times \frac{6.24}{108} = \text{③Consumption tax relating to recovered bad debt}$$

$$\text{7.8\% tax rate applicable} \quad \text{Total amount of recovered bad debt} \times \frac{7.8}{110} = \text{③Consumption tax relating to recovered bad debt}$$

* It is not necessary to calculate the collection of the bad debt of accounts receivable etc. that lie transferred of the taxation property then when it was Tax-exempt business.

step.5 Calculate the amount of tax on value of refunds, etc.

If there were any returns, discounts or rebates charged against goods sold or provision of services, calculate the consumption tax relating to those amounts and enter the result in ⑤ of Schedule 4-1 and 4-2.

Enter the total amount of ⑤(column X, D, E) of Schedule 4-1 in ⑤(column F) of Schedule 4-1 and the total amount of ⑤(column A, B, C) of Schedule 4-2 in ⑤(column X) of Schedule 4-2.

This calculation is not necessary if, as shown in the example, applying an accounting method that directly deducts any returns, discounts or any other charges relating to sales from the amount of sales.

$$\text{6.3\% tax rate applicable} \quad \text{Amount of returns, discounts or rebates} \times \frac{6.3}{108} = \text{Amount of tax on value of refunds, etc.}$$

$$\text{6.24\% tax rate applicable} \quad \text{Amount of returns, discounts or rebates} \times \frac{6.24}{108} = \text{Amount of tax on value of refunds, etc.}$$

$$\text{7.8\% tax rate applicable} \quad \text{Amount of returns, discounts or rebates} \times \frac{7.8}{110} = \text{Amount of tax on value of refunds, etc.}$$

* It is not necessary to calculate returned goods and the discount, etc. that lie transferred of the taxation property done when it was Tax-exempt business.

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Example: Kouno Store

To the right is an example of Schedule 4-1 and 4-2 filled in with results of calculations effectuated up to this point. Below is a review of those calculation results.

第4-(7)号様式
付表4-2 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表
〔経過措置対象課税資産の課税等を含む課税期間用〕

課税期間	平成31・1・1～令和元・12・31			氏名又は名称	甲野 太郎
区分	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)	
課税標準額 ①	000	000	12,708,000	12,708,000	
課税資産の課税等の対価の額 ①			12,708,333	12,708,333	
			800,604	800,604	

第4-(3)号様式
付表4-1 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表

課税期間	平成31・1・1～令和元・12・31			氏名又は名称	甲野 太郎
区分	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計 F (X+D+E)	
課税標準額 ①	12,708,000	2,370,000	1,746,000	16,824,000	
課税資産の課税等の対価の額 ①	12,708,333	2,370,370	1,746,363	16,825,066	
消費税額 ②	800,604	147,888	136,188	1,084,680	
貸倒回収に係る消費税額 ③					

step.6 Calculate the amount of consumption tax representing the base for the deductible tax on purchases

Use the table for calculating the deductible tax on purchases (Schedule 5-1 and 5-2)(P44 to 47) to calculate the deductible tax on purchases.

step.6-1

Enter the calculation results for ②, ③ and ⑤ of Schedule 4-1 and 4-2 in Schedule 5-1 and 5-2 as follow.

- Amount of ②(column A, Schedule 4-2) → Amount of ①(column A, Schedule 5-2)
 - Amount of ②(column B, Schedule 4-2) → Amount of ①(column B, Schedule 5-2)
 - Amount of ②(column C, Schedule 4-2) → Amount of ①(column C, Schedule 5-2)
 - Amount of ②(column D, Schedule 4-1) → Amount of ①(column D, Schedule 5-1)
 - Amount of ②(column E, Schedule 4-1) → Amount of ①(column E, Schedule 5-1)
 - Amount of ②(column F, Schedule 4-1) → Amount of ①(column F, Schedule 5-1)
- Enter the total amount of ①(column A, B, C) of Schedule 5-2 in ①(column X) of Schedule 5-2 and 5-1.

step.6-2

Calculate the consumption tax representing the base for the deductible tax on purchases by tax rate for ④ of the Schedule 5-2 and 5-1.

Enter the total amount of ④(column A, B, C) of Schedule 5-2 in ④(column X) of Schedule 5-2 and ④(column X, D, E) of Schedule 5-1 in ④(column F) of Schedule 5-1.

Example: Kouno Store

step.6-1

Enter ②(column C) of Schedule 4-2 in ①(column C) of Schedule 5-2.
Enter ¥800,604(Schedule 4-2, ②(column X) and Schedule 4-1, ②(column X)) in ①(column X) of Schedule 5-2 and ①(column X) of Schedule 5-1.
Enter ¥147,888(Schedule 4-1, ②(column D)) in ①(column D) of Schedule 5-1.
Enter ¥136,188(Schedule 4-1, ②(column E)) in ①(column E) of Schedule 5-1.

Example: Kouno Store

step.6-2

The amount of consumption tax representing the base for the deductible tax on purchases is obtained as follows.

6.3% tax rate applicable

(Enter in ④(column C, X) of Schedule 5-2 and ④(column X) of Schedule 5-1.)

$$¥800,604 + ¥0 - ¥0 = ¥800,604$$

6.24% tax rate applicable

(Enter in ④(column D) of Schedule 5-1.)

$$¥147,888 + ¥0 - ¥0 = ¥147,888$$

7.8% tax rate applicable

(Enter in ④(column E) of Schedule 5-1.)

$$¥136,188 + ¥0 - ¥0 = ¥136,188$$

Total amount

(Enter in ④(column F) of Schedule 5-1.)

$$¥800,604 + ¥147,888 + ¥136,188 = ¥1,084,680$$

Note

In the simplified tax system, the deductible tax is calculated by multiplying the consumption taxes on taxable sales for business Type 1 to Type 6 by the deemed purchase rate. Business classifications are determined, as a rule, for every transaction. Moreover, if there are amounts relating to returns, discounts or rebates, the amount resulting from subtracting them from the taxable sales per business type is the actual amount of tax sales per business type.

Q. Please elaborate on business types.

A . Business is classified in the following types. There is also a flowchart on P50 that serves as a guide for determining the business types.

Nature of the business		Business type	Deemed purchase rate
Wholesale	The sale of goods to other business operators without changing the condition in which they were originally purchased.	Type 1	90%
Retail, etc	The sale of goods to consumers without changing the condition in which they were originally purchased. A business that manufactures and retails goods is a Type 3 business.	Type 2	80%
Manufacturing, etc.	This refers to agriculture, timber, fishing, mining, stone gravel quarrying, construction, manufacturing, manufacturing and retail, electricity, gas, heat supply and waterworks. A business that renders services remunerated in processing fees is a Type 4 business.	Type 3	70%
Other type of business	This refers to businesses that do not fall under either of Types 1 to 3,5 or 6. For example, eating and drinking services, etc. The sale of fixed business assets by the business operator is also a Type 4 business.	Type 4	60%
Services, etc.	This refers to financial and insurance service providers, transportation and, communications industries, services (excluding businesses related to eating and drinking services).	Type 5	50%
Real estate	This means real estate business (excluding Types 1 to 3 and Type 5 businesses).	Type 6	40%

About a revision to the deemed purchase rate related to the transfer of food and drinks in the agricultural, forestry and fisheries business.

On October 1, 2019, the business classification related to the "transfer of food and drinks" in "agriculture, forestry and fisheries" under the simplified tax system has changed from Type 3 business (the deemed purchase rate is 70%) to Type 2 business (the deemed purchase rate is 80%).

If operating 1 type of business

step.7 Calculate the amount of deductible tax on purchases

Calculate the deductible tax on purchases by multiplying the consumption tax representing the base in step 6-2 by the deemed purchase rate. Enter the calculation result in ⑤ of the Schedule 5-1 and 5-2.

Example: Kouno Store

Kouno Store is a 2-business type operation since it has income derived from merchandising (Type 2) and capital gains from the sale of a delivery vehicle (Type 4).

$$\text{Consumption tax representing the base} \times \text{Applicable deemed purchase rate} = \text{④ Deductible tax on purchases}$$

Enter ⑤ of Schedule 5-1 and 5-2 in ④ of Schedule 4-1 and 4-2.

- Amount of ⑤(column A, Schedule 5-2) → Amount of ④(column A, Schedule 4-2)
- Amount of ⑤(column B, Schedule 5-2) → Amount of ④(column A, Schedule 4-2)
- Amount of ⑤(column C, Schedule 5-2) → Amount of ④(column A, Schedule 4-2)
- Amount of ⑤(column D, Schedule 5-1) → Amount of ④(column A, Schedule 4-2)
- Amount of ⑤(column E, Schedule 5-1) → Amount of ④(column A, Schedule 4-2)
- Amount of ⑤(column F, Schedule 5-1) → Amount of ④(column A, Schedule 4-2)

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If operating 2 or more types of businesses

step.8 Calculate the amount of taxable sales (tax excluded) for each type of business

step.8-1

Calculate the taxable sales (tax excluded) by multiplying the taxable sales (tax included) for each type of business by 100/108 or 100/110.

6.3% tax rate applicable Taxable sales (tax included) per business type $\times \frac{100}{108} =$ Taxable sales (tax excluded) per business type

6.24% tax rate applicable Taxable sales (tax included) per business type $\times \frac{100}{108} =$ Taxable sales (tax excluded) per business type

7.8% tax rate applicable Taxable sales (tax included) per business type $\times \frac{100}{110} =$ Taxable sales (tax excluded) per business type

Enter the calculation results as follows in ⑦ to ⑫ of Schedule 5-1 and 5-2.

[Schedule 5-2]

Amount of ⑧(column A, Schedule 5-2) + Amount of ⑧(column B, Schedule 5-2) + Amount of ⑧(column C, Schedule 5-2) = Amount of ⑧(column X, Schedule 5-2)
 Amount of ⑩(column A, Schedule 5-2) + Amount of ⑩(column B, Schedule 5-2) + Amount of ⑩(column C, Schedule 5-2) = Amount of ⑩(column X, Schedule 5-2)

[Schedule 5-1]

Amount of ⑧(column X, Schedule 5-1) + Amount of ⑧(column D, Schedule 5-1) + Amount of ⑧(column E, Schedule 5-1) = Amount of ⑧(column F, Schedule 5-1)
 Amount of ⑩(column X, Schedule 5-1) + Amount of ⑩(column D, Schedule 5-1) + Amount of ⑩(column E, Schedule 5-1) = Amount of ⑩(column F, Schedule 5-1)

➡Use ⑦ to ⑫ of Schedule 5-1 and 5-2.

<Entry example>

付表5-2

(1) 事業区分別の課税売上高(税抜き)の明細

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	税率分小計 X (A+B+C)
事業区分別の合計額 ⑥			12,708,333	12,708,333
第一種事業 (卸売業) ⑦				
第二種事業 (小売業等) ⑧			12,449,074	12,449,074
第三種事業 (製造業等) ⑨				
第四種事業 (その他) ⑩			259,259	259,259
第五種事業 (サービス業等) ⑪				
第六種事業 (不動産業) ⑫				

付表5-1

(1) 事業区分別の課税売上高(税抜き)の明細

項目	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計F (X+D+E)	売上割合
事業区分別の合計額 ⑥	12,708,333	2,370,370	1,746,363	16,825,066	
第一種事業 (卸売業) ⑦					
第二種事業 (小売業等) ⑧	12,449,074	2,370,370	1,746,363	16,565,807	98.4
第三種事業 (製造業等) ⑨					
第四種事業 (その他) ⑩	259,259			259,259	1.5
第五種事業 (サービス業等) ⑪					
第六種事業 (不動産業) ⑫					

Example: Kouno Store

step.8-1

The taxable sales (tax excluded) per business type are obtained as follows.

Type 2 business (merchandising)

6.3% tax rate applicable

(Enter in ⑧(column C, X) of Schedule 5-2 and ⑧(column X) of Schedule 5-1.)

$$¥13,445,000 \times \frac{100}{108} = ¥12,449,074$$

6.24% tax rate applicable

(Enter in ⑧(column D) of Schedule 5-1.)

$$¥2,560,000 \times \frac{100}{108} = ¥2,370,370$$

7.8% tax rate applicable

(Enter in ⑧(column E) of Schedule 5-1.)

$$¥1,921,000 \times \frac{100}{110} = ¥1,746,363$$

Total amount

(Enter in ⑧(column F) of Schedule 5-1.)

$$¥12,449,074 + ¥2,370,370 + ¥1,746,363 = ¥16,565,807$$

Type 4 business (capital gains)

6.3% tax rate applicable

(Enter in ⑩(column C, X) of Schedule 5-2 and ⑩(column X) of Schedule 5-1.)

$$¥280,000 \times \frac{100}{108} = ¥259,259$$

Total amount

(Enter in ⑩(column F) of Schedule 5-1.)

$$¥259,259$$

Example: Kouno Store

step.8-2

The total amount for each business type is obtained as follows.

6.3% tax rate applicable

(Enter in ⑥(column C, X) of Schedule 5-2 and ⑥(column X) of Schedule 5-1.)

$$¥13,725,000 \times \frac{100}{108} = ¥12,708,333$$

6.24% tax rate applicable

(Enter in ⑥(column D) of Schedule 5-1.)

$$¥2,560,000 \times \frac{100}{108} = ¥2,370,370$$

7.8% tax rate applicable

(Enter in ⑥(column E) of Schedule 5-1.)

$$¥1,921,000 \times \frac{100}{110} = ¥1,746,363$$

Total amount

(Enter in ⑥(column F) of Schedule 5-1.)

$$¥12,708,333 + ¥2,370,370 + ¥1,746,363 = ¥16,825,066$$

step.8-2

Calculate total of the taxable sales (tax excluded) by tax rate for each type.

Enter total amount of ⑥(column A, B, C) of Schedule 5-2 in ⑥(column X) of Schedule 5-2 and total amount of ⑥(column X, D, E) of Schedule 5-1 in ⑥(column F) of Schedule 5-1.

step.9 Calculate the sales ratio for each type of business

Calculate the sales ratio for each type of business based on the calculation result in step 8-1.

$$\frac{\text{Taxable sales (tax excluded) per business type}}{\text{Total amount of taxable sales (tax excluded)}} \times 100 = \text{Sales ratio per business type}$$

→ Enter the amounts in the boxes provided for sales ratios in ⑦ to ⑫ of Schedule 5-1.

Example: Kouno Store

step.9

The sales ratio per business type is obtained as follows.

Type 2 business (merchandising)

$$¥ 16,565,807 \div ¥ 16,825,066 \times 100 \doteq 98.4 \%$$

Type 4 business (capital gains)

$$¥ 259,259 \div ¥ 16,825,066 \times 100 \doteq 1.5 \%$$

step.10 Calculate the amount of consumption tax for each type of business

step.10-1

The amount of consumption tax for each type of business is calculated.

$$\text{6.3\% tax rate applicable} \quad \frac{\text{Taxable sales (tax included) per business type}}{\text{Total amount of taxable sales (tax excluded)}} \times \frac{6.3}{108} = \text{Consumption tax per business type}$$

$$\text{6.24\% tax rate applicable} \quad \frac{\text{Taxable sales (tax included) per business type}}{\text{Total amount of taxable sales (tax excluded)}} \times \frac{6.24}{108} = \text{Consumption tax per business type}$$

$$\text{7.8\% tax rate applicable} \quad \frac{\text{Taxable sales (tax included) per business type}}{\text{Total amount of taxable sales (tax excluded)}} \times \frac{7.8}{110} = \text{Consumption tax per business type}$$

Enter the calculation results as follows in ⑭ to ⑰ of Schedule 5-1 and 5-2.

[Schedule 5-2]

Amount of ⑮(column A, Schedule 5-2) + Amount of ⑮(column B, Schedule 5-2) + Amount of ⑮(column C, Schedule 5-2) = Amount of ⑮(column X, Schedule 5-2)
 Amount of ⑰(column A, Schedule 5-2) + Amount of ⑰(column B, Schedule 5-2) + Amount of ⑰(column C, Schedule 5-2) = Amount of ⑰(column X, Schedule 5-2)

[Schedule 5-1]

Amount of ⑮(column X, Schedule 5-1) + Amount of ⑮(column D, Schedule 5-1) + Amount of ⑮(column E, Schedule 5-1) = Amount of ⑮(column F, Schedule 5-1)
 Amount of ⑰(column X, Schedule 5-1) + Amount of ⑰(column D, Schedule 5-1) + Amount of ⑰(column E, Schedule 5-1) = Amount of ⑰(column F, Schedule 5-1)

→ Use ⑭ to ⑰ of Schedule 5-1 and 5-2.

<Entry example>

付表5-2

② (1)の事業区分別の課税売上高に係る消費税額の明細

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	税率分小計 X (A+B+C)
第一種事業 (卸売業)			800,624	800,624
第二種事業 (小売業等)			784,291	784,291
第三種事業 (製造業等)				
第四種事業 (その他)			16,333	16,333
第五種事業 (サービス業等)				
第六種事業 (不動産業)				

付表5-1

② (1)の事業区分別の課税売上高に係る消費税額の明細

項目	税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計F (X+D+E)
第一種事業 (卸売業)	800,624			1,084,751
第二種事業 (小売業等)	784,291	147,911	136,216	1,068,418
第三種事業 (製造業等)				
第四種事業 (その他)	16,333			16,333
第五種事業 (サービス業等)				
第六種事業 (不動産業)				

step.10-2

Calculate total amount of the consumption tax by tax rate for each type.

Enter total amount of ⑮(column A, B, C) of Schedule 5-2 in ⑮(column X) of Schedule 5-2 and total amount of ⑮(column X, D, E) of Schedule 5-1 in ⑮(column F) of Schedule 5-1.

Example: Kouno Store

step.10-1

The consumption tax per business type is obtained as follows.

Type 2 business (merchandising)

6.3% tax rate applicable

(Enter in ⑮(column C, X) of Schedule 5-2 and ⑮(column X) of Schedule 5-1.)

$$¥ 13,445,000 \times \frac{6.3}{108} = ¥ 784,291$$

6.24% tax rate applicable

(Enter in ⑮(column D) of Schedule 5-1.)

$$¥ 2,560,000 \times \frac{6.24}{108} = ¥ 147,911$$

7.8% tax rate applicable

(Enter in ⑮(column E) of Schedule 5-1.)

$$¥ 1,921,000 \times \frac{7.8}{110} = ¥ 136,216$$

Total amount

(Enter in ⑮(column F) of Schedule 5-1.)

$$¥ 784,291 + ¥ 147,911 + ¥ 136,216 = ¥ 1,068,418$$

Type 4 business (capital gains)

6.3% tax rate applicable

(Enter in ⑰(column C, X) of Schedule 5-2 and ⑰(column X) of Schedule 5-1.)

$$¥ 280,000 \times \frac{6.3}{108} = ¥ 16,333$$

Total amount

(Enter in ⑰(column F) of Schedule 5-1.)

$$¥ 16,333$$

step.10-2

The total amount of consumption tax for each business type is obtained as follows.

6.3% tax rate applicable

(Enter in ⑮(column C, X) of Schedule 5-2 and ⑮(column X) of Schedule 5-1.)

$$¥ 784,291 + ¥ 16,333 = ¥ 800,624$$

6.24% tax rate applicable

(Enter in ⑮(column D) of Schedule 5-1.)

$$¥ 147,911$$

7.8% tax rate applicable

(Enter in ⑮(column E) of Schedule 5-1.)

$$¥ 136,216$$

Total amount

(Enter in ⑮(column F) of Schedule 5-1.)

$$¥ 800,624 + ¥ 147,911 + ¥ 136,216 = ¥ 1,084,751$$

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Other items

Filing and paying

Income tax adjustment

Rough draft return form

step.11 Select the calculation method for the deductible tax on purchases

If you are undertaking 2 or more types of businesses, calculate the deductible tax on purchases using either one of methods A to D shown below.

Sole proprietors who can use more than 1 calculation method from among message A to C may select either one of the methods.

* However, it is not possible to select a different calculation method for each applicable tax rate.

Note

In the following cases, you should calculate differently from this Guide. Please contact the Tax office covering your jurisdiction for details on calculation results.

- If there is an amount of consumption tax relating to recovered bad debt
- If there is an amount of tax on value of refunds, etc. and the amounts of those charges are greater than the amounts of consumption tax for each type of business

A Basic formula

$$\begin{array}{ccccccccccc} \text{Amount of consumption} & & \text{Consumption tax} & & \text{Consumption tax} & & \text{Consumption tax} & & \text{Consumption tax} & & \text{Consumption tax} & & \text{Consumption tax} & & & & \text{Amount of deductible} \\ \text{tax representing} & \times & \text{for Type 1} & + & \text{for Type 2} & + & \text{for Type 3} & + & \text{for Type 4} & + & \text{for Type 5} & + & \text{for Type 6} & = & \text{tax on} \\ \text{the base} & & \text{business} & & \text{business} & & \text{business} & & \text{business} & & \text{business} & & \text{business} & & \text{purchases} \\ & & \text{X 90\%} & & \text{X 80\%} & & \text{X 70\%} & & \text{X 60\%} & & \text{X 50\%} & & \text{X 40\%} & & & & \\ & & \text{Total of consumption tax amounts by business type} & & & & & & & & & & & & & & \end{array}$$

→ Use ㉔ of Schedule 5-1 and 5-2.

B Special method 1 If the amount of taxable sales relating to one business type covers 75% or more of the entire amount of taxable sales

Sole proprietors with 2 or more types of businesses, 1 of which covering 75% or more of the entire amount of taxable sales may calculate the deductible tax on purchases using the deemed purchase rate corresponding to that type of business

→ Use ㉔ of Schedule 5-1 and 5-2.

$$\begin{array}{ccc} \text{Amount of consumption} & \times & \text{Deemed the purchase} \\ \text{tax representing} & & \text{rate for the business} \\ \text{the base} & & \text{type covering 75\% or more} \\ & = & \text{Amount of deductible} \\ & & \text{tax on purchases} \end{array}$$

Example If the taxable sales for Type 1 business cover 80% of the whole

Type 1 business 80% of the whole
Type 2 business 20% of the whole

Apply the deemed purchase rate covering to Type 1 business (90%).

C Special method 2 If the amount of taxable sales relating to two business types covers 75% or more of the entire amount of taxable sales

Sole proprietors with 3 or more types of businesses of which the sum of the taxable sales for 2 of those businesses covers 75% or more of the entire amount of taxable sales may use the greater of those 2 deemed purchase rates on the amount of taxable sales of its corresponding businesses. For the other businesses, of the 2 business types covering 75% or more of the whole, the lesser of the 2 deemed purchase rates only may be used to calculate the deductible tax on purchases.

→ Use the applicable columns from ㉔ to ㉞ of schedule 5-1 and 5-2.

Example If the total taxable sales for Types 1 and 2 businesses cover 80% of the whole

Type 1 business 50% of the whole
Type 2 business 30% of the whole
Type 3 business 20% of the whole

Apply the deemed purchase rate for Type 1 business (90%).
Apply the deemed purchase rate for Type 2 business (80%).

In this case, the formula for calculating the deductible tax on purchases is as follows.

$$\begin{array}{ccccccc} \text{Amount of consumption} & \times & \text{Consumption tax} & + & \text{Total amount of consumption} & - & \text{Consumption tax on} \\ \text{tax representing} & & \text{on Type 1 business} & & \text{tax for each business} & & \text{Type 1 business} \\ \text{the base} & & \times 90\% & & & & \\ & & \text{Total of consumption tax amounts by business type} & & & & \text{Amount of deductible} \\ & & & & & & \text{tax on purchases} \end{array}$$

D If not classifying sales by type of business

Sole proprietors with 2 or more types of businesses not classifying their sales by type of business may use the lowest corresponding deemed purchase rate among those unclassified businesses on the total amount of unclassified taxable sales to calculate the deductible tax on purchases. For example, Sole proprietors with 3 types of businesses the sales of which are not classified may use the lowest deemed purchase rate of the rates corresponding to those businesses to calculate the deductible tax on purchases (Example 1). Sole proprietors whose classified and unclassified businesses are mixed together in the same operation may use the deemed purchase rate corresponding to the classified business on the amount of sales for that business and the lowest corresponding deemed purchase rate on the total sales of the unclassified businesses to calculate the deductible tax on purchases (Example 2).

Example 1 If neither of Types 1, 2 nor 3 businesses are classified

Types 1, 2 and 3 businesses
Sales ratio unknown for the whole

Apply the deemed purchase rate for Type 3 business (70%).

Example 2 If Type 1 business is classified but Types 2 and 3 businesses are not classified

Types 1 business 50% of the whole
Types 2 and 3 businesses
Sales ratio unknown for 50% of the whole

Apply the deemed purchase rate for Type 1 business (90%).
Apply the deemed purchase rate for Type 3 business (70%).

step.12 Determine the deductible tax on purchases

Determine the deductible tax on purchases and enter the value in ㉟ of Schedule 5-1 and 5-2.
Enter ㉟ of Schedule 5-1 and 5-2 in ㊸ of Schedule 4-1 and 4-2.

Amount of ㉟(column C, Schedule 5-2) → Amount of ㊸(column C, Schedule 4-2)
Amount of ㉟(column D, Schedule 5-1) → Amount of ㊸(column D, Schedule 4-1)
Amount of ㉟(column E, Schedule 5-1) → Amount of ㊸(column E, Schedule 4-1)

Example: Kouno Store

step.11

Kouno Store can use methods ㊸ and ㊹.

The deductible tax on purchases is calculated using both methods and calculation method ㊹, which yields the greater deduction, is selected.

㊸ Basic formula

6.3% tax rate applicable (Enter in ㉟(column C, X) of Schedule 5-2 and ㉟(column X) of Schedule 5-1.)

$$\yen 800,604 \times \frac{\yen 784,291 \times 80\% + \yen 16,333 \times 60\%}{\yen 800,624} = \yen 637,215$$

6.24% tax rate applicable (Enter in ㉟(column D) of Schedule 5-1.)

$$\yen 147,888 \times \frac{\yen 147,911 \times 80\%}{\yen 147,911} = \yen 118,309$$

7.8% tax rate applicable (Enter in ㉟(column E) of Schedule 5-1.)

$$\yen 136,188 \times \frac{\yen 136,216 \times 80\%}{136,216 \yen} = \yen 108,949$$

Total amount (Enter in ㉟(column F) of Schedule 5-1.)

$$\yen 637,215 + \yen 118,309 + \yen 108,949 = \yen 864,473$$

㊹ Special method 1

6.3% tax rate applicable (Enter in ㉟(column C, X) of Schedule 5-2 and ㉟(column X) of Schedule 5-1.)

$$\yen 800,604 \times 80\% = \yen 640,483$$

6.24% tax rate applicable (Enter in ㉟(column D) of Schedule 5-1.)

$$\yen 147,888 \times 80\% = \yen 118,310$$

7.8% tax rate applicable (Enter in ㉟(column E) of Schedule 5-1.)

$$\yen 136,188 \times 80\% = \yen 108,950$$

Total amount (Enter in ㉟(column F) of Schedule 5-1.)

$$\yen 640,483 + \yen 118,310 + \yen 108,950 = \yen 867,743$$

step.12

Enter ¥640,483 (Schedule 5-2, ㉟(column C)) in ㊸(column C) of Schedule 4-2.

Enter ¥118,310 (Schedule 5-1, ㉟(column D)) in ㊸(column D) of Schedule 4-1.

Enter ¥108,950 (Schedule 5-1, ㉟(column E)) in ㊸(column E) of Schedule 4-1.

Basic knowledge

Preparation

Procedures

Completing
your return

Calculation

Local consumption
tax calculation

Other items

Filing and paying

Income tax adjustment

Rough draft return form

Kouno Store's calculation table for deductible tax on purchases is as follows.

第4-(4)号様式

付表5-1 控除対象仕入税額等の計算表

簡易

課税期間	平成31・1・1～令和元・12・31	氏名又は名称	甲 野 太 郎
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I 控除対象仕入税額の計算の基礎となる消費税額

項目	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計F (X+D+E)
課税標準額に 対する消費税額 ①	(付表5-2の①X欄の金額) 円 800,604	(付表4-1の②D欄の金額) 円 147,888	(付表4-1の②E欄の金額) 円 136,188	(付表4-1の②F欄の金額) 円 1,084,680
貸倒回収に 係る消費税額 ②	(付表5-2の②X欄の金額)	(付表4-1の③D欄の金額)	(付表4-1の③E欄の金額)	(付表4-1の③F欄の金額)
売上対価の返還等 に係る消費税額 ③	(付表5-2の③X欄の金額)	(付表4-1の④D欄の金額)	(付表4-1の④E欄の金額)	(付表4-1の④F欄の金額)
控除対象仕入税額の計算 の基礎となる消費税額 (①+②-③) ④	800,604	147,888	136,188	1,084,680

step.6-1

step.6-2

II 1種類の事業の事業者の場合の控除対象仕入税額

項目	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計F (X+D+E)
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%) ⑤	(付表5-2の④X欄の金額) 円	(※付表4-1の④D欄へ) 円	(※付表4-1の④E欄へ) 円	(※付表4-1の④F欄へ) 円

step.7

III 2種類以上の事業を営む事業者の場合の控除対象仕入税額

(1) 事業区分別の課税売上高(税抜き)の明細

項目	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計F (X+D+E)	売上割合
事業区分別の合計額 ⑥	(付表5-2の⑥X欄の金額) 円 12,708,333	(付表5-2の⑥D欄の金額) 円 2,370,370	(付表5-2の⑥E欄の金額) 円 1,746,363	(付表5-2の⑥F欄の金額) 円 16,825,066	%
第一種事業 (卸売業) ⑦	(付表5-2の⑦X欄の金額)			(※第一事業区分に備へ)	%
第二種事業 (小売業等) ⑧	12,449,074	2,370,370	1,746,363	16,565,807	98.4
第三種事業 (製造業等) ⑨	(付表5-2の⑨X欄の金額)			(※ ")	
第四種事業 (その他) ⑩	259,259			259,259	1.5
第五種事業 (サービス業等) ⑪	(付表5-2の⑪X欄の金額)			(※ ")	
第六種事業 (不動産業) ⑫	(付表5-2の⑫X欄の金額)			(※ ")	

step.8-2

step.8-1
step.9

(2) (1)の事業区分別の課税売上高に係る消費税額の明細

項目	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計F (X+D+E)
事業区分別の合計額 ⑬	(付表5-2の⑬X欄の金額) 円 800,624	(付表5-2の⑬D欄の金額) 円 147,911	(付表5-2の⑬E欄の金額) 円 136,216	(付表5-2の⑬F欄の金額) 円 1,084,751
第一種事業 (卸売業) ⑭	(付表5-2の⑭X欄の金額)			
第二種事業 (小売業等) ⑮	784,291	147,911	136,216	1,068,418
第三種事業 (製造業等) ⑯	(付表5-2の⑯X欄の金額)			
第四種事業 (その他) ⑰	16,333			16,333
第五種事業 (サービス業等) ⑱	(付表5-2の⑱X欄の金額)			
第六種事業 (不動産業) ⑲	(付表5-2の⑲X欄の金額)			

step.10

注意 1 金額の計算においては、1円未満の端数を切り捨てる。

2 旧税率が適用された取引がある場合は、付表5-2を作成してから当該付表を作成する。

3 課税売上げにつき返品を受け又は値引き・割戻しをした金額(売上対価の返還等の金額)があり、売上(収入)金額から減算しない方法で経理して経費に含めている場合には、⑥から⑲欄には売上対価の返還等の金額(税抜き)を控除した後の金額を記載する。

(1/2)

(R1.10.1以後終了課税期間用)

③ 控除対象仕入税額の計算式区分の明細

イ 原則計算を適用する場合

控除対象仕入税額の計算式区分	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計F (X+D+E)
$\left(\frac{\text{⑭} \times 90\% + \text{⑮} \times 80\% + \text{⑯} \times 70\% + \text{⑰} \times 60\% + \text{⑱} \times 50\% + \text{⑲} \times 40\%}{\text{⑬}} \right) \times \text{みなし仕入率}$	(付表5-2の⑳X欄の金額) 円 637,215	円 118,309	円 108,949	円 864,473

step.11 A

ロ 特例計算を適用する場合

(イ) 1種類の事業で75%以上

控除対象仕入税額の計算式区分	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計F (X+D+E)
$(\text{⑦F} + \text{⑧F} + \text{⑨F} + \text{⑩F} + \text{⑪F} + \text{⑫F} + \text{⑬F} + \text{⑭F} + \text{⑮F} + \text{⑯F}) \geq 75\%$ $\text{④} \times \text{みなし仕入率} (90\% \cdot 80\% \cdot 70\% \cdot 60\% \cdot 50\% \cdot 40\%)$	(付表5-2の㉑X欄の金額) 円 640,483	円 118,310	円 108,950	円 867,743

step.11 B

(ロ) 2種類の事業で75%以上

控除対象仕入税額の計算式区分	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計F (X+D+E)
第一種事業及び第二種事業 (⑦F + ⑧F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 80\%}{\text{⑬}}$ ㉒			
第一種事業及び第三種事業 (⑦F + ⑨F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 70\%}{\text{⑬}}$ ㉓			
第一種事業及び第四種事業 (⑦F + ⑩F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 60\%}{\text{⑬}}$ ㉔			
第一種事業及び第五種事業 (⑦F + ⑪F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 50\%}{\text{⑬}}$ ㉕			
第一種事業及び第六種事業 (⑦F + ⑫F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 40\%}{\text{⑬}}$ ㉖			
第二種事業及び第三種事業 (⑧F + ⑨F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 70\%}{\text{⑬}}$ ㉗			
第二種事業及び第四種事業 (⑧F + ⑩F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 60\%}{\text{⑬}}$ ㉘			
第二種事業及び第五種事業 (⑧F + ⑪F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 50\%}{\text{⑬}}$ ㉙			
第二種事業及び第六種事業 (⑧F + ⑫F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 40\%}{\text{⑬}}$ ㉚			
第三種事業及び第四種事業 (⑨F + ⑩F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 60\%}{\text{⑬}}$ ㉛			
第三種事業及び第五種事業 (⑨F + ⑪F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 50\%}{\text{⑬}}$ ㉜			
第三種事業及び第六種事業 (⑨F + ⑫F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 40\%}{\text{⑬}}$ ㉝			
第四種事業及び第五種事業 (⑩F + ⑪F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 50\%}{\text{⑬}}$ ㉞			
第四種事業及び第六種事業 (⑩F + ⑫F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 40\%}{\text{⑬}}$ ㉟			
第五種事業及び第六種事業 (⑪F + ⑫F) / ⑥F ≥ 75%	$\text{④} \times \frac{\text{⑱} \times 50\% + (\text{⑬} - \text{⑱}) \times 40\%}{\text{⑬}}$ ㊱			

step.11 C

ハ 上記の計算式区分から選択した控除対象仕入税額

項目	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計F (X+D+E)
選択可能な計算式区分(㉒~㊱) の内から選択した金額	(付表5-2の㉑X欄の金額) 円 640,483	※付表4-1の㉔D欄へ 円 118,310	※付表4-1の㉔E欄へ 円 108,950	※付表4-1の㉔F欄へ 円 867,743

step.12

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
2 旧税率が適用された取引がある場合は、付表5-2を作成してから当該付表を作成する。

(2/2)

Kouno Store's calculation table for deductible tax on purchases is as follows.

第4-(8)号様式

付表5-2 控除対象仕入税額等の計算表
〔経過措置対象課税資産の譲渡等を含む課税期間用〕

簡易

課税期間	平成31・1・1～令和元・12・31	氏名又は名称	甲 野 太 郎
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I 控除対象仕入税額の計算の基礎となる消費税額

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
課税標準額に 対する消費税額 ①	(付表4-2の②A欄の金額) 円	(付表4-2の②B欄の金額) 円	(付表4-2の②C欄の金額) 円	※付表5-1の①X欄へ 円
貸倒回収に 係る消費税額 ②	(付表4-2の③A欄の金額)	(付表4-2の③B欄の金額)	(付表4-2の③C欄の金額)	※付表5-1の②X欄へ
売上対価の返還等 に係る消費税額 ③	(付表4-2の④A欄の金額)	(付表4-2の④B欄の金額)	(付表4-2の④C欄の金額)	※付表5-1の③X欄へ
控除対象仕入税額の計算 の基礎となる消費税額 (①+②-③) ④			800,604	800,604

step.6-1

step.6-2

II 1種類の事業の事業者の場合の控除対象仕入税額

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%) ⑤	※付表4-2の④A欄へ	※付表4-2の④B欄へ	※付表4-2の④C欄へ	※付表5-1の④X欄へ

step.7

III 2種類以上の事業を営む事業者の場合の控除対象仕入税額

(1) 事業区分別の課税売上高(税抜き)の明細

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
事業区分別の合計額 ⑥			12,708,333	12,708,333
第一種事業 (卸売業) ⑦				※付表5-1の⑤X欄へ
第二種事業 (小売業等) ⑧			12,449,074	12,449,074
第三種事業 (製造業等) ⑨				※付表5-1の⑥X欄へ
第四種事業 (その他) ⑩			259,259	259,259
第五種事業 (サービス業等) ⑪				※付表5-1の⑦X欄へ
第六種事業 (不動産業) ⑫				※付表5-1の⑧X欄へ

step.8-2

step.8-1
step.9

(2) (1)の事業区分別の課税売上高に係る消費税額の明細

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
事業区分別の合計額 ⑬			800,624	800,624
第一種事業 (卸売業) ⑭				※付表5-1の⑨X欄へ
第二種事業 (小売業等) ⑮			784,291	784,291
第三種事業 (製造業等) ⑯				※付表5-1の⑩X欄へ
第四種事業 (その他) ⑰			16,333	16,333
第五種事業 (サービス業等) ⑱				※付表5-1の⑪X欄へ
第六種事業 (不動産業) ⑲				※付表5-1の⑫X欄へ

step.10

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
2 旧税率が適用された取引がある場合は、当該付表を作成してから付表5-1を作成する。
3 課税売上げにつき返品を受け又は値引き・割引をした金額(売上対価の返還等の金額)があり、売上(収入)金額から減算しない方法で経理して経費に含めている場合には、⑥から⑫欄には売上対価の返還等の金額(税抜き)を控除した後の金額を記載する。

(1/2)

(R1.10.1以後終了課税期間用)

(3) 控除対象仕入税額の計算式区分の明細

イ 原則計算を適用する場合

控除対象仕入税額の計算式区分	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
$\left[\frac{\text{⑭} \times 90\% + \text{⑮} \times 80\% + \text{⑯} \times 70\% + \text{⑰} \times 60\% + \text{⑱} \times 50\% + \text{⑲} \times 40\%}{\text{⑬}} \right] \times \text{みなし仕入率}$	円	円	円	円
			637,215	637,215

step.11 A

ロ 特例計算を適用する場合

(イ) 1種類の事業で75%以上

控除対象仕入税額の計算式区分 (各項のF欄については付表5-1のF欄を参照のこと)	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
$\frac{\text{⑦F} + \text{⑧F} + \text{⑨F} + \text{⑩F} + \text{⑪F} + \text{⑫F} + \text{⑬F}}{\text{⑥F}} \geq 75\%$	円	円	円	円
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%)			640,483	640,483

step.11 B

(ロ) 2種類の事業で75%以上

控除対象仕入税額の計算式区分 (各項のF欄については付表5-1のF欄を参照のこと)	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
第一種事業及び第二種事業 $\frac{\text{⑦F} + \text{⑧F}}{\text{⑥F}} \geq 75\%$	円	円	円	円
$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 80\%}{\text{⑬}}$				円
第一種事業及び第三種事業 $\frac{\text{⑦F} + \text{⑨F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 70\%}{\text{⑬}}$				円
第一種事業及び第四種事業 $\frac{\text{⑦F} + \text{⑩F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 60\%}{\text{⑬}}$				円
第一種事業及び第五種事業 $\frac{\text{⑦F} + \text{⑪F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 50\%}{\text{⑬}}$				円
第一種事業及び第六種事業 $\frac{\text{⑦F} + \text{⑫F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 40\%}{\text{⑬}}$				円
第二種事業及び第三種事業 $\frac{\text{⑧F} + \text{⑨F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 70\%}{\text{⑬}}$				円
第二種事業及び第四種事業 $\frac{\text{⑧F} + \text{⑩F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 60\%}{\text{⑬}}$				円
第二種事業及び第五種事業 $\frac{\text{⑧F} + \text{⑪F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 50\%}{\text{⑬}}$				円
第二種事業及び第六種事業 $\frac{\text{⑧F} + \text{⑫F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 40\%}{\text{⑬}}$				円
第三種事業及び第四種事業 $\frac{\text{⑨F} + \text{⑩F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 60\%}{\text{⑬}}$				円
第三種事業及び第五種事業 $\frac{\text{⑨F} + \text{⑪F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 50\%}{\text{⑬}}$				円
第三種事業及び第六種事業 $\frac{\text{⑨F} + \text{⑫F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 40\%}{\text{⑬}}$				円
第四種事業及び第五種事業 $\frac{\text{⑩F} + \text{⑪F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 50\%}{\text{⑬}}$				円
第四種事業及び第六種事業 $\frac{\text{⑩F} + \text{⑫F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 40\%}{\text{⑬}}$				円
第五種事業及び第六種事業 $\frac{\text{⑪F} + \text{⑫F}}{\text{⑥F}} \geq 75\%$				円
$\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 40\%}{\text{⑬}}$				円

step.11 C

ハ 上記の計算式区分から選択した控除対象仕入税額

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
選択可能な計算式区分 (⑳ ~ ㉞) の内から選択した金額	円	円	円	円
			640,483	640,483

step.12

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
 2 旧税率が適用された取引がある場合は、当該付表を作成してから付表5-1を作成する。

(2/2)

step.13 Calculate the amount of tax relating to bad debt

In the event accounts representing the sale of merchandise or the provision of services are unrecoverable and become bad debt, the amount of consumption tax included in those accounts receivable that became bad debt ("bad debt") can be deducted from the amount of consumption tax levied on the tax base. Enter the result in ⑥ of Schedule 4-1 and 4-2.
Enter total amount of ⑥(column X, D, E) of Schedule 4-1 in ⑥(column F) of Schedule 4-1 and total amount of ⑥(column A, B, C) of Schedule 4-2 in ⑥(column X) of Schedule 4-2.

$$\begin{array}{|l|} \hline \text{6.3\% tax rate applicable} \\ \hline \end{array} \text{Amount relating to bad debt} \times \frac{6.3}{108} = \text{Amount of tax relating to bad debt}$$

$$\begin{array}{|l|} \hline \text{6.24\% tax rate applicable} \\ \hline \end{array} \text{Amount relating to bad debt} \times \frac{6.24}{108} = \text{Amount of tax relating to bad debt}$$

$$\begin{array}{|l|} \hline \text{7.8\% tax rate applicable} \\ \hline \end{array} \text{Amount relating to bad debt} \times \frac{7.8}{110} = \text{Amount of tax relating to bad debt}$$

No deductions can be claimed for bad debt unless you have kept ample documentation that certifies the facts supporting the writing off a account receivable and provides clear details pertaining to the bad debt.

Note

1. Bad debt resulting from claims other than those relating to taxable sales cannot be treated as a consumption tax deduction.
2. Bad debt resulting from claims relating to sales effectuated as a Tax-exempt business.
3. The scope of bad debt in consumption tax is the same as in income tax.

step.14 Calculate the subtotal of deductible tax

Sum up the "④Amount of deductible tax on purchases", the "⑤Amount of tax relating to refunds and other charges" and the "⑥Amount of tax relating to bad debt" and enter the result in ⑦ of the schedule 4-1 and 4-2.

Enter total amount of ⑦(column X, D, E) of Schedule 4-1 in ⑦(column F) of Schedule 4-1.

$$\begin{array}{|l|} \hline \text{④Amount of deductible tax on purchases} \\ \hline \end{array} + \begin{array}{|l|} \hline \text{⑤Amount of tax relating to refunds and other charges} \\ \hline \end{array} + \begin{array}{|l|} \hline \text{⑥Amount of tax relating to bad debt} \\ \hline \end{array} = \begin{array}{|l|} \hline \text{⑦Subtotal of deductible tax} \\ \hline \end{array}$$

Example: Kouno Store

step.14

The subtotal of deductible tax is obtained as follows.

6.3% tax rate applicable

(Enter in ⑦(column C, X) of Schedule 4-2 and ⑦(column X) of Schedule 4-1.)

$$¥640,483 + ¥0 + ¥0 = ¥640,483$$

6.24% tax rate applicable

(Enter in ⑦(column D) of Schedule 4-1.)

$$¥118,310 + ¥0 + ¥0 = ¥118,310$$

7.8% tax rate applicable

(Enter in ⑦(column E) of Schedule 4-1.)

$$¥108,950 + ¥0 + ¥0 = ¥108,950$$

Total amount

(Enter in ⑦(column F) of Schedule 4-1.)

$$¥640,483 + ¥118,310 + ¥108,950 = ¥867,743$$

step.15 Calculate either the balance or the consumption tax refund

step.15-1

Consumption taxes on taxable sales (sum of the "②Amount of consumption tax" and the "③Amount of consumption tax relating to recovery of bad debts") exceeds consumption taxes on taxable purchases ("⑦Subtotal of deductible tax") by tax rate.

Enter the result in ⑨ of Schedule 4-1 and 4-2.

$$\begin{array}{|l|} \hline \text{②Amount of consumption tax} \\ \hline \end{array} + \begin{array}{|l|} \hline \text{③Amount of tax relating to recovery of bad debts} \\ \hline \end{array} - \begin{array}{|l|} \hline \text{⑦Subtotal of deductible tax} \\ \hline \end{array} = \begin{array}{|l|} \hline \text{⑨Balance} \\ \hline \end{array}$$

If the calculated result of the above formula is negative, it is refundable. In this case, enter the result in ⑨ of Schedule 4-1 and 4-2.

$$\begin{array}{|l|} \hline \text{⑦Subtotal of deductible tax} \\ \hline \end{array} - \begin{array}{|l|} \hline \text{②Amount of consumption tax} \\ \hline \end{array} - \begin{array}{|l|} \hline \text{③Amount of tax relating to recovery of bad debts} \\ \hline \end{array} = \begin{array}{|l|} \hline \text{⑩The refundable for insufficient deduction} \\ \hline \end{array}$$

step.15-2

The total balance is calculated from ⑨(column F, Schedule 4-1) by ⑧(column F, Schedule 4-1), and enter the result in

⑩(column F, Schedule 4-1)

Example: Kouno Store

step.15-1

The balance is obtained as follows.

6.3% tax rate applicable

(Enter in ⑨(column C, X) of Schedule 4-2 and ⑨(column X) of Schedule 4-1.)

$$¥800,604 + ¥0 - ¥640,483 = ¥160,121$$

6.24% tax rate applicable

(Enter in ⑨(column D) of Schedule 4-1.)

$$¥147,888 + ¥0 - ¥118,310 = ¥29,578$$

7.8% tax rate applicable

(Enter in ⑨(column E) of Schedule 4-1.)

$$¥136,188 + ¥0 - ¥108,950 = ¥27,238$$

Total amount

(Enter in ⑨(column F) of Schedule 4-1.)

$$¥160,121 + ¥29,578 + ¥27,238 = ¥216,937$$

step.15-2

The total balance is obtained as follows.

$$¥216,937 - ¥0 = ¥216,937$$

step.16 Calculate the amount of consumption tax representing the local consumption tax base**step.16-1**

If there is a value appearing in ⑨ of Schedule 4-1 and 4-2, enter the "⑨Balance" in ⑫ of Schedule 4-1 and 4-2.

If there is a value appearing in ⑧ of Schedule 4-1 and 4-2, enter the "⑧Amount of the refundable for insufficient deduction" in ⑪ of Schedule 4-1 and 4-2.

* For 6.24% and 7.8% tax rate applicable, local consumption tax rate is the same.

Enter ⑨ or ⑧(column D and E) of Schedule 4-1 in ⑫ or ⑪(column E) of Schedule 4-1.

step.16-2

From the amount of ⑫ of Schedule 4-1 and 4-2 by subtracting the amount of ⑪ of Schedule 4-1 and 4-2, the amount of consumption tax representing the local consumption tax base is calculated, and enter the result in ⑬ of Schedule 4-1 and 4-2.

Example: Kouno Store**step.16-1**

Enter ¥160,121 (Schedule 4-2, ⑨(column C)) in ⑫(column C, X) of Schedule 4-1 and ⑫(column X) of Schedule 4-1.

¥29,578 (⑨(column D) of Schedule 4-1) + ¥27,238 (⑨(column E) of Schedule 4-1) = ¥56,816 (⑫(column E) of Schedule 4-1)
 ¥160,121 + ¥56,816 = ¥216,937 (⑫(column F) of Schedule 4-1)

step.16-2

The total amount of consumption tax representing the local consumption tax base is obtained as follows.

$$¥216,937 - ¥0 = ¥216,937$$

step.17 Calculate either the amount of tax payable or the amount of tax refundable

Calculate by the following formula and enter the result in ⑭ or ⑮ of Schedule 4-1 and 4-2.

Calculate the transferable amount by ⑭(column F) of Schedule 4-1 from ⑮(column F) of Schedule 4-1 and enter the result in ⑯(column F) of Schedule 4-1.

6.3% tax rate applicable

"⑪Amount of tax refundable for insufficient deduction" or "⑫Balance" $\times \frac{17}{63} =$ "⑮Amount of tax refundable" or "⑭Amount of tax payable"

6.24% and 7.8% tax rate applicable

"⑪Amount of tax refundable for insufficient deduction" or "⑫Balance" $\times \frac{22}{78} =$ "⑮Amount of tax refundable" or "⑭Amount of tax payable"

Example: Kouno Store**step.17-1**

The amount of tax payable is obtained as follows.

6.3% tax rate applicable (Enter the value in ⑮(column C,X) of Schedule 4-2 and ⑮(column X) of Schedule 4-1)
 $¥160,121 \times \frac{17}{63} = ¥43,207$

6.24% and 7.8% tax rate applicable (Enter the value in ⑮(column E) of Schedule 4-1)
 $¥56,816 \times \frac{22}{78} = ¥16,025$

Total amount (Enter the value in ⑮(column F) of Schedule 4-1) $¥43,207 + ¥16,025 = ¥59,232$

step.17-2

Total amount of tax payable is obtained as follows.

$$¥59,232 - ¥0 = ¥59,232$$

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To the right is an example of Schedule 4-1 filled in with results of calculations effectuated up to this point. Below is a review of those calculation results.

第4-(3)号様式

付表4-1 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表

簡易

課税期間		平成31・1・1 ~ 令和元・12・31	氏名又は名称		甲野 太郎	
区分	旧税率分小計	税率6.24%適用分	税率7.8%適用分	合計 F		
	X	D	E	(X+D+E)		
課税標準額 ①	(付表4-2の①X欄の金額) 円 12,708,000	円 2,370,000	円 1,746,000	※第二表の①欄へ 16,824,000		
課税資産の譲渡等の対価の額 ①	(付表4-2の①-X欄の金額) 12,708,333	※第二表の⑤欄へ 2,370,370	※第二表の⑥欄へ 1,746,363	※第二表の⑦欄へ 16,825,066		
消費税額 ②	(付表4-2の②X欄の金額) 800,604	※付表5-1の①D欄へ ※第二表の⑧欄へ 147,888	※付表5-1の①E欄へ ※第二表の⑨欄へ 136,188	※付表5-1の①F欄へ ※第二表の⑩欄へ 1,084,680		
貸倒回収に係る消費税額 ③	(付表4-2の③X欄の金額)	※付表5-1の②D欄へ	※付表5-1の②E欄へ	※付表5-1の②F欄へ ※第一表の③欄へ		
控除	控除対象仕入税額 ④	(付表4-2の④X欄の金額) 640,483	(付表5-1の⑤D欄又は⑥D欄の金額) 118,310	(付表5-1の⑤E欄又は⑥E欄の金額) 108,950	(付表5-1の⑤F欄又は⑥F欄の金額) ※第一表の④欄へ 867,743	
	返還等対価に係る税額 ⑤	(付表4-2の⑤X欄の金額)	※付表5-1の③D欄へ	※付表5-1の③E欄へ	※付表5-1の③F欄へ ※第二表の⑪欄へ	
	貸倒れに係る税額 ⑥	(付表4-2の⑥X欄の金額)			※第一表の⑥欄へ	
	控除税額小計 ⑦ (④+⑤+⑥)	640,483	118,310	108,950	867,743	
控除不足還付税額 ⑧ (⑦-②-③)	(付表4-2の⑧X欄の金額)	※①E欄へ	※①E欄へ			
差引税額 ⑨ (②+③-⑦)	160,121	29,578	27,238	216,937		
合計差引税額 ⑩ (⑨-⑧)				※マイナスの場合は第一表の⑫欄へ ※プラスの場合は第一表の⑬欄へ 216,937		
控除不足還付税額の標準税率換算額	控除不足還付税額 ⑪	(付表4-2の⑪X欄の金額)		(⑧D欄と⑧E欄の合計金額)		
	差引税額 ⑫	(付表4-2の⑫X欄の金額) 160,121		(⑧D欄と⑧E欄の合計金額) 56,816	216,937	
合計差引地方消費税の課税標準となる消費税額 ⑬ (⑫-⑪)	(付表4-2の⑬X欄の金額) 160,121		※第二表の⑭欄へ 56,816	※マイナスの場合は第一表の⑭欄へ ※プラスの場合は第一表の⑮欄へ ※第二表の⑯欄へ 216,937		
譲渡	還付額 ⑭	(付表4-2の⑭X欄の金額)		(⑬E欄×22/78)		
	割納税額 ⑮	(付表4-2の⑮X欄の金額) 43,207		(⑬E欄×22/78) 16,025	59,232	
合計差引譲渡割額 ⑯ (⑮-⑭)				59,232		

注意 1 金額の計算においては、1円未満の端数を切り捨てて。
2 旧税率が適用された取引がある場合は、付表4-2を作成してから当該付表を作成する。

(R1.10.1以後終了課税期間用)

To the right is an example of Schedule 4-2 filled in with results of calculations effectuated up to this point. Below is a review of those calculation results.

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付表4-2 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表
(経過措置対象課税資産の譲渡等を含む課税期間用)

簡易

課税期間		平成31・1・1～令和元・12・31		氏名又は名称		甲野 太郎	
区分		税率3%適用分	税率4%適用分	税率6.3%適用分	旧税率分小計 X		
		A	B	C	(A+B+C)		
課税標準額	①	000	000	12,708,000	12,708,000		step.2-2
課税資産の譲渡等の対価の額	①			12,708,333	12,708,333		step.2-1
消費税額	②			800,604	800,604		step.3
貸倒回収に係る消費税額	③						step.4
控除対象仕入税額	④			640,483	640,483		step.7 step.12
返還等対価に係る税額	⑤						step.5
貸倒れに係る税額	⑥						step.13
控除税額小計	⑦			640,483	640,483		step.14
控除不足還付税額	⑧						step.15-1
差引税額	⑨			160,121	160,121		step.15-2
合計差引税額	⑩						step.16-1
控除不足還付税額	⑪						step.16-1
差引税額	⑫			160,121	160,121		step.16-2
合計差引地方消費税の課税標準となる消費税額	⑬			160,121	160,121		step.17-1
譲渡還付額	⑭						step.17-1
割納税額	⑮			43,207	43,207		step.17-2
合計差引譲渡割納額	⑯						step.17-2

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
2 旧税率が適用された取引がある場合は、当該付表を作成してから付表4-1を作成する。

(R1.10.1以後終了課税期間用)

Enter the value in the return form (Page 1 and Page 2)

step.18 Enter the value in the return form (Page 2)

Enter the necessary items in the return form (Page 2) from Schedule 4-1 and 4-2 as follows.

The return form (Page 2)		Items based	
Tax base		①	① (column F) of Schedule 4-1
Total amount of the transfer value of taxable assets, etc.	3% tax rate applicable	②	①-1 (column A) of Schedule 4-2
	4% tax rate applicable	③	①-1 (column B) of Schedule 4-2
	6.3% tax rate applicable	④	①-1 (column C) of Schedule 4-2
	6.24% tax rate applicable	⑤	①-1 (column D) of Schedule 4-1
	7.8% tax rate applicable	⑥	①-1 (column E) of Schedule 4-1
		⑦	①-1 (column F) of Schedule 4-1
Total amount of value of payment for specified taxable purchases	6.3% tax rate applicable	⑧	/
	7.8% tax rate applicable	⑨	
		⑩	
Consumption tax		⑪	② (column F) of Schedule 4-1
Breakdown of ⑪	3% tax rate applicable	⑫	② (column A) of Schedule 4-2
	4% tax rate applicable	⑬	② (column B) of Schedule 4-2
	6.3% tax rate applicable	⑭	② (column C) of Schedule 4-2
	6.24% tax rate applicable	⑮	② (column D) of Schedule 4-1
	7.8% tax rate applicable	⑯	② (column E) of Schedule 4-1
Tax relating to refunds and other charges		⑰	⑤ (column F) of Schedule 4-1
Breakdown of ⑰	Amount of tax on value of refunds, for sales	⑱	⑤ (column F) of Schedule 4-1
	Amount of tax value of refunds, etc. for specified taxable purchases	⑲	/
		⑳	⑬ (column F) of Schedule 4-1
Consumption tax as local consumption tax base	4% tax rate applicable	㉑	⑬ (column B) of Schedule 4-2
	6.3% tax rate applicable	㉒	⑬ (column C) of Schedule 4-2
	6.24% and 7.8% tax rate applicable	㉓	⑬ (column E) of Schedule 4-1

step.19 Enter the value in the return form (Page 1)

Enter the necessary items in the return form (Page 1) from the return form (Page 2), Schedule 4-1 and 4-2 as follows.

The return form (Page 1)		Items based	
Tax base		①	① of return form (Page 2)
Consumption tax		②	⑪ of return form (Page 2)
Tax adjustment for excess deduction		③	③ (column F) of Schedule 4-1
Deductible tax	Deduction tax on purchases	④	④ (column F) of Schedule 4-1
	Tax relating to refunds and other charges	⑤	⑰ of return form (Page 2)
	Tax relating to bad debt	⑥	⑥ (column F) of Schedule 4-1
	Subtotal of deduction tax	⑦	⑦ (column F) of Schedule 4-1
Tax refundable for insufficient deduction		⑧	⑩ (column F) of Schedule 4-1 (In the case of minus)
Balance		⑨	⑩ (column F) of Schedule 4-1 (In the case of plus)

* If the balance is more than 480 thousand yen, you need to file and pay for interim return 2020. See P11 for details.

step.20 ⑩ of the return form (Page 1) Enter the interim payment (Sole proprietors who filed an interim return for 2019)

Sole proprietors who filed an interim return should enter the total amount of their interim consumption tax payment for 2019 in ⑩ of the return form (Page 1) regardless of whether or not they actually paid. Sole proprietors who received their return form by post from the Tax office and had an interim payment, the amount will be printed in the form.

* If you filed an interim return every three months or one month (3 times or 11 times in the year), the interim payment amount will not appear in your return. Add up the total amount of consumption tax up to the amount in the last interim return (amount of 3rd or 11th interim return) and enter the result in ⑩ of the return form (Page 1).

step.21 ⑪ of the return form(Page 1) Calculate the amount of tax payable

In the "⑨Balance" exceed the "⑩Amount of the tax payable as per Interim return", calculate the difference and enter the result in ⑪ of the return form(Page 1).
If the result is negative, leave ⑪ of the return form(Page 1) blank and proceed to step 22.

Example: Kouno Store

The amount of tax payable is obtained as follows.

$$\text{¥}216,900 \text{ (balance rounded down to the nearest ¥100)} - \text{¥}0 = \text{¥}216,900$$

$$\text{"⑨Balance"} - \text{"⑩Interim payment"} = \text{"⑪Amount of tax payable"}$$

step.22 ⑫ of the return form(Page 1) Calculate the amount of refundable interim payments

If the "⑩Amount of the tax payable as per Interim return" exceeds the "⑨Balance" calculate the difference and enter the result in ⑫ of the return form(Page 1).

$$\text{"⑩Interim payment"} - \text{"⑨Balance"} = \text{"⑫Refundable interim payments"}$$

step.23 ⑮ and ⑯ of the return form(Page 1) Enter the amount of taxable sales for the taxable period and the base period

Enter the amount of the taxable sales for 2019. If there are Tax-exempt sales such as exports, add the amount of Tax-exempt sales and enter the total. The base period for 2019 is 2017. Enter the amount of taxable sales for 2017 in ⑯ of the return form(Page 1).

step.24 Enter the value in ⑰ to ⑳ of the return form(Page 1)

Enter the necessary items in the return form(Page 1) from Schedule 4-1 as follows.

The return form(Page 1)		Items based	
Consumption tax as local consumption tax base	Tax refundable for insufficient deduction	⑰	⑬(column F) of Schedule 4-1(In the case of minus)
	Balance	⑱	⑬(column F) of Schedule 4-1(In the case of plus)
Transferable amount	Amount refundable	⑲	⑯(column F) of Schedule 4-1(In the case of minus)
	Amount of tax payable	⑳	⑯(column F) of Schedule 4-1(In the case of plus)

step.25 ㉑ of the return form(Page 1) Enter the transferable interim payment

Sole proprietors who filed an interim return should enter their total local consumption tax transferable interim payment for 2019 in ㉑ of the return form(Page 1) regardless of whether or not they actually paid. Sole proprietors who received their return form by post from the Tax office and had a transferable interim payment, the total amount will be printed on the form.

* If you filed an interim return every three months or one month (3 times or 11 times in the year), the transferable interim payment amount will not appear in the return form sent by the Tax office. Add up the total amount of local consumption tax up to the amount in the last interim return (amount of 3rd or 11th interim return) and enter the result in ㉑ of the return form(Page 1).

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step.26 ㉔ of the return form(Page 1) Calculate the transferable amount of tax payable

If the "㉔Amount of tax payable" exceeds the "㉑Transferable interim payment", calculate the difference and enter the result in ㉔ of the return form(Page 1).

If the difference is negative, leave ㉔ of the return form(Page 1) blank and proceed to step 27.

Example: Kouno Store

The amount of transferable tax payable is obtained as follows.

$$¥59,200 - ¥0 = ¥59,200$$

$$\text{"㉔Amount of tax payable"} - \text{"㉑Transferable interim payment"} = \text{"㉔Transferable amount of the tax payable"}$$

step.27 ㉓ of the return form(Page 1) Calculate the transferable interim payment refundable

If the "㉑Transferable interim payment" exceeds the "㉔Amount of tax payable", calculate the difference and enter the result in ㉓ of the return form(Page 1).

$$\text{"㉑Transferable interim payment"} - \text{"㉔Amount of tax payable"} = \text{"㉓Transferable interim payment refundable"}$$

step.28 ㉖ of the return form(Page 1) Calculate the total consumption and local consumption taxes (payable or refundable)

Calculate the total consumption and local consumption taxes payable or refundable and enter the amount in ㉖ of the return form(Page 1). If the result is negative, enter a minus(-) mark in the box to the left of the figure.

$$\begin{aligned} & \left(\begin{array}{l} \text{"㉑Amount} \\ \text{of tax} \\ \text{payable"} \end{array} + \begin{array}{l} \text{"㉔Transferable} \\ \text{tax payable"} \end{array} \right) - \left(\begin{array}{l} \text{"㉘Tax refundable} \\ \text{for insufficient} \\ \text{deduction"} \end{array} + \begin{array}{l} \text{"㉒Refundable} \\ \text{interim} \\ \text{payments"} \end{array} + \begin{array}{l} \text{"㉙Amount} \\ \text{refundable"} \end{array} + \begin{array}{l} \text{"㉓Transferable} \\ \text{interim payment} \\ \text{refundable"} \end{array} \right) \\ & = \text{"㉖Total consumption and local consumption taxes"} \end{aligned}$$

Example: Kouno Store

The total consumption and local consumption taxes is obtained as follows.

$$\begin{aligned} & (¥216,900 + ¥59,200) - (¥0 + ¥0 + ¥0 + ¥0) = ¥276,100 \\ & \begin{array}{cccccccc} \text{(amount of tax payable)} & \text{(transferable tax payable)} & \text{(tax refundable for} & \text{(refundable} & \text{(amount refundable)} & \text{(transferable interim} & & \\ & & \text{insufficient deduction)} & \text{interim payment)} & & \text{payment refundable)} & & \end{array} \end{aligned}$$

To the right is an example of a return form(Page 2) filled in with results of calculations effectuated up to this point.

課 税 標 準 額		①	十 兆 千 百 十 億 千 百 十 万 千 百 十 一 円															
※申告書(第一表)の①欄へ										1	6	8	2	4	0	0	0	01
課 税 資 産 の 譲 渡 等 の 対 価 の 額 の 合 計 額	3 % 適用分	②																02
	4 % 適用分	③																03
	6.3 % 適用分	④								1	2	7	0	8	3	3	3	04
	6.24 % 適用分	⑤								2	3	7	0	3	7	0		05
	7.8 % 適用分	⑥								1	7	4	6	3	6	3		06
		⑦								1	6	8	2	5	0	6	6	07
特定課税仕入れに係る支払対価の額の合計額 (注1)	6.3 % 適用分	⑧																11
	7.8 % 適用分	⑨																12
		⑩																13
消 費 税 額		⑪								1	0	8	4	6	8	0	21	
⑪ の 内 訳	3 % 適用分	⑫																22
	4 % 適用分	⑬																23
	6.3 % 適用分	⑭								8	0	0	6	0	4			24
	6.24 % 適用分	⑮								1	4	7	8	8	8			25
	7.8 % 適用分	⑯								1	3	6	1	8	8			26
返 還 等 対 価 に 係 る 税 額		⑰																31
⑰ の 内 訳	売 上 げ の 返 還 等 対 価 に 係 る 税 額	⑱																32
	特定課税仕入れの返還等対価に係る税額 (注1)	⑲																33
地方消費税の課税標準となる消費税額 (注2)		⑳								2	1	6	9	3	7			41
	4 % 適用分	㉑																42
	6.3 % 適用分	㉒								1	6	0	1	2	1			43
	6.24%及び7.8% 適用分	㉓								5	6	8	1	6				44

(注1) ⑧～⑩及び⑱欄は、一般課税により申告する場合で、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載します。
 (注2) ㉑～㉓欄が還付税額となる場合はマイナス「-」を付してください。

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To the right is an example of a return form(Page 1) filled in with results of calculations effectuated up to this point.

この申告書による消費税の税額の計算																			
		十 兆 千 百 十 億 千 百 十 万 千 百 十 一 円																	
課税標準額	①										1	6	8	2	4	0	0	0	03
消費税額	②										1	0	8	4	6	8	0	06	
貸倒回収に係る消費税額	③																	07	
控除税額	控除対象仕入税額	④									8	6	7	7	4	3	08		
	返還等対価に係る税額	⑤															09		
	貸倒れに係る税額	⑥															10		
	控除税額小計	⑦									8	6	7	7	4	3			
	控除不足還付税額	⑧															13		
	差引税額	⑨									2	1	6	9	0	0	15		
	中間納付税額	⑩														0	0	16	
	納付税額	⑪									2	1	6	9	0	0	17		
	中間納付還付税額	⑫														0	0	18	
この申告書が修正申告である場合	既確定税額	⑬																19	
	差引納付税額	⑭														0	0	20	
	この課税期間の課税売上高	⑮									1	6	8	2	5	0	6	6	21
	基準期間の課税売上高	⑯									1	4	9	5	1	4	5	6	
この申告書による地方消費税の税額の計算																			
地方消費税の課税標準となる消費税額	控除不足還付税額	⑰																51	
	差引税額	⑱									2	1	6	9	0	0	52		
譲渡割額	還付額	⑲																53	
	納税額	⑳									5	9	2	0	0	54			
	中間納付譲渡割額	㉑													0	0	55		
	納付譲渡割額	㉒									5	9	2	0	0	56			
	中間納付還付譲渡割額	㉓													0	0	57		
この申告書が修正申告である場合	既確定譲渡割額	㉔																58	
	差引納付譲渡割額	㉕													0	0	59		
	消費税及び地方消費税の合計(納付又は還付)税額	㉖									2	7	6	1	0	0	60		

付記事項	割賦基準の適用	<input type="checkbox"/>	有	<input checked="" type="checkbox"/>	無	31	
	延払基準等の適用	<input type="checkbox"/>	有	<input checked="" type="checkbox"/>	無	32	
	工事進行基準の適用	<input type="checkbox"/>	有	<input checked="" type="checkbox"/>	無	33	
	現金主義会計の適用	<input type="checkbox"/>	有	<input checked="" type="checkbox"/>	無	34	
	課税標準額に対する消費税額の計算の特例の適用	<input type="checkbox"/>	有	<input checked="" type="checkbox"/>	無	35	
	参考事項	区分	課税売上高(免税売上高を除く)	売上割合%			
		第1種	千円				36
		第2種	16,566	98.4			37
		第3種					38
		第4種	259	1.5			39
第5種						42	
区分	第6種					43	
	特例計算適用(令57③)	<input type="checkbox"/>	有	<input checked="" type="checkbox"/>	無	40	
還す付るを金受取機よ開と等	銀行	本店・支店					
	金庫・組合	出張所					
	農協・漁協	本所・支所					
	預金	口座番号					
ゆうちょ銀行の貯金記号番号		-					
	郵便局名等						
※税務署整理欄							
税理士署名押印						印	
	(電話番号 - -)						
<input checked="" type="checkbox"/>	税理士法第30条の書面提出有						
<input checked="" type="checkbox"/>	税理士法第33条の2の書面提出有						

㉖ = (㉑ + ㉒) - (㉓ + ㉔ + ㉕)・修正申告の場合㉖ = ㉑ + ㉒
 ㉖が還付税額となる場合はマイナス「-」を付してください。

Other items

Enter necessary entries other than tax calculations.

- A** Filing date, name of Tax office for filing, place for tax payment, business name or shop name, individual number and the name of filer

Filing date(Page 1)

Enter the year, month and day the return form is filed.

Name of Tax office for filing(Page 1)

Enter the name of the Tax office where the return form is submitted.

Place for tax payment, business/shop name(Page 1, Page 2)

Enter the address, telephone number and business name for which you are filing the return.

Individual Number(Page 1)

Enter the Individual Number of the person filing. You need to present your identification document or attach a copy of your identification document in order for the Tax office to confirm your identification. Please see P6 for details.

Name of filer(Page 1, Page 2)

Enter the name of the person filing, the pronunciation in Japanese syllabary and affix his or her seal.

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B Taxable period and heading**Taxable period(Page 1, Page 2)**

Taxable period for Sole proprietors is, as a rule, a calendar year (January 1st to December 31st). Sole proprietors who have received their return form by post from the Tax office will have taxable period printed on the form.

(Note) In the imperial era column, circle ""Heisei"" or ""Reiwa.""

Please note tax returns will be also treated as valid ones without circling the era.

When writing a taxable year, please use numerals (enter 1st year instead of the first year).

Heading(Page 1, Page 2)

Enter "FINAL" in the parentheses of the heading.

Entry example

自 平成 3 1 年 1 月 1 日 課税期間分の消費税及び地方
至 令和 1 年 1 月 2 月 3 1 日 消費税の(確定)申告書

C Supplemental items(Page 1)**Installment basis, deferred payment basis etc., percentage of consumption method, cash basis accounting if applying**

If applying a special sales basis, circle the appropriate "Y" [有] mark. Circle the "N" [無] mark if not applying a special sales basis.

Example: Kouno Store

付記事項	割賦基準の適用	<input checked="" type="radio"/>	有	<input type="radio"/>	無	31
	延払基準等の適用	<input checked="" type="radio"/>	有	<input type="radio"/>	無	32
	工事進行基準の適用	<input checked="" type="radio"/>	有	<input type="radio"/>	無	33
	現金主義会計の適用	<input checked="" type="radio"/>	有	<input type="radio"/>	無	34

D Reference items(Page 1)**Applying a special methods for calculating consumption tax on the tax base**

If one of the special methods for tax base consumption tax calculation is applicable to all or part of your sales, circle the "Y" [有] mark. If not applicable, circle the "N" [無] mark.

Taxable sales (tax excluded) and sales ratio per business type**○Taxable sales (tax excluded)**

Enter the taxable sales (tax excluded) per business type calculated in step 8-1(P18) rounding down to the nearest ¥1,000.

○Sales ratio

Enter the sales ratio per business type calculated in step 9(P19).

Applying the special calculation method

If the amount calculated in step 12(P21) using the basic formula A was entered as a deductible tax on purchases, circle the "N" [無]. If the amount entered as the deductible tax on purchases was calculated using either B, C or D, circle is a BC or D "Y" [有].

Example: Kouno Store

参 考 事 項	課税標準額に対する消費税額の計算の特例の適用	<input checked="" type="radio"/>	有	<input type="radio"/>	無	35
	区分 課税売上高 (免税売上高を除く) 売上割合%					
	第1種					36
	第2種	16,566		98.4		37
	第3種					38
	第4種	259		1.5		39
	第5種					42
第6種					43	
	特例計算適用(令57③)	<input type="radio"/>	有	<input checked="" type="radio"/>	無	40

E Financial institution for refund collection

Sole proprietors claiming a refund (if the calculation result for item ②⑥ of the return form (Page 1) is negative) should select one of the following items pertaining to receiving the method.

* The name of the bank account or the Japan Post Bank savings account. 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 may be impossible in the event ① the name of a store, shop or office is included in your name, or ② the account is in your maiden name. Please use an account in your name only.

* If a tax agent is designated, it will be the savings account in the name of that tax agent.

* Transfers to banks existing only on the Internet.

Refunds may not be transferred to an electronic bank on the Internet, excluding those banks specified. Please inquire to your bank about whether or not the refunds may be transferred.

i If choosing a bank account transfer

Enter the name of the financial institution, the name of the branch, the type of account and the account number.

ii If choosing a Japan Post Bank account transfer

Enter only the reference number appearing on savings account passbook.

Entry example for designating a Japan Post Bank savings accounts

還 付 を 金 融 機 関 と	銀行	本店・支店
	金庫・組合	出張所
	農協・漁協	本所・支所
	預金	口座番号
ゆうちょ銀行の 貯金記号番号	1xxx0-xxxxxxxxx	
郵便局名等		

* 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 just write the name of post office, etc. in question.

F Special calculation of the tax due to the Supplementary Provisions of the Amendment Act

There is a difficult situation for each that total by separating accounting by the tax rate, such as taxable sales or taxable purchases with the implementation of the reduced rate system of consumption tax small and medium sized operators, tax base by applying the special tax calculation or if you are calculating the consumption tax if you are calculating the consumption tax applied to taxable purchases, etc. and give the circle to the appropriate special tax calculation.

Please see P51 for details.

軽減売上割合（10営業日）	<input type="checkbox"/>	附則38①	51
小売等軽減仕入割合	<input type="checkbox"/>	附則38②	52
小売等軽減売上割合	<input type="checkbox"/>	附則39①	53

Example of a return form (Page 1): Kouno Store

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Referring to P35 of A

Referring to P35 of B

Referring to P34 from P12

OCR入力用(この用紙は機械で読み取ります。折り返し活字は「5」)

第3-(3)号様式

G K 0 4 0 5

令和 年 月 日 税務署長殿

納税地 千代田区霞が関3-1-1
(フリガナ) コウノショウテン
屋号 甲野商店
個人番号 ××××××××××××××××
(フリガナ) コウノ タロウ
氏名 甲野 太郎 (甲野印)

一連番号

申告年月日 令和 年 月 日

申告区分 指導等 庁指定 局指定

通信日付印 確認印 個人番号カード 身元確認
通知カード・運転免許証
その他()

指 導 年 月 日 相 談 区 分 1 区 分 2 区 分 3

令和 年 月 日

(簡) 個人事業者用 第一表

課税期間分の消費税及び地方消費税の(確定)申告書

自 令和 3 年 1 月 1 日 (平成 31 年 1 月 1 日)

至 令和 1 年 1 2 月 3 1 日

(中間申告 自 平成 年 月 日 令和 年 月 日) の場合の
対象期間 至 令和 年 月 日

令和元年10月1日以後終了課税期間分(簡易課税用)

この申告書による消費税の税額の計算

課税標準額 ①	1 6 8 2 4 0 0 0	03
消費税額 ②	1 0 8 4 6 8 0	06
貸倒回収に係る消費税額 ③		07
控除対象仕入税額 ④	8 6 7 7 4 3	08
返還等対価に係る税額 ⑤		09
貸倒れに係る税額 ⑥		10
控除税額小計 (④+⑤+⑥) ⑦	8 6 7 7 4 3	11
控除不足還付税額 (⑦-②) ⑧		12
差引税額 (②+⑧) ⑨	2 1 6 9 0 0	13
中間納付税額 ⑩	0 0	14
納付税額 (⑨-⑩) ⑪	2 1 6 9 0 0	15
中間納付還付税額 (⑩-⑨) ⑫	0 0	16
この申告書が修正申告である場合 差引納付税額 ⑬		17
この課税期間の課税売上高 ⑭	1 6 8 2 5 0 6 6	18
基準期間の課税売上高 ⑮	1 4 9 5 1 4 5 6	19

付記事項

割賦基準の適用	<input checked="" type="radio"/> 有 <input type="radio"/> 無	31
延払基準等の適用	<input type="radio"/> 有 <input checked="" type="radio"/> 無	32
工事進行基準の適用	<input type="radio"/> 有 <input checked="" type="radio"/> 無	33
現金主義会計の適用	<input type="radio"/> 有 <input checked="" type="radio"/> 無	34

参考事項

区分	課税売上高 (免税売上高を除く)	売上割合%	
第1種	千円		36
第2種	16,566	9 8 . 4	37
第3種			38
第4種	259	1 . 5	39
第5種			42
第6種			43
特別計算適用(令57③)	<input type="radio"/> 有 <input checked="" type="radio"/> 無		40

この申告書による地方消費税の税額の計算

地方消費税の課税標準となる消費税額 ⑰		51
差引税額 ⑱	2 1 6 9 0 0	52
還付額 ⑲		53
納税額 ⑳	5 9 2 0 0	54
中間納付譲渡割額 ㉑	0 0	55
納付譲渡割額 (㉑-⑲) ㉒	5 9 2 0 0	56
中間納付還付譲渡割額 (㉒-㉑) ㉓	0 0	57
この申告書が修正申告である場合 確定譲渡割額 ㉔		58
差引納付譲渡割額 ㉕	0 0	59
消費税及び地方消費税の合計(納付又は還付)税額 ㉖	2 7 6 1 0 0	60

銀行 本店・支店
金庫・組合 出張所
農協・漁協 本所・支所

預金 口座番号

ゆうちょ銀行の貯金記号番号

郵便局名等

※税務署整理欄

税理士署名押印 (印)

(電話番号 - -)

税理士法第30条の書面提出有

税理士法第33条の2の書面提出有

Referring to P35 of C

Referring to P35 of D

Referring to P36 of E

Referring to P36 of F

①～⑮は「5」(0110101010)修正申告の場合のみ記入。
⑯が還付税額となる場合はマイナス「-」を付けてください。

G K 0 6 0 1

第3-(2)号様式

課税標準額等の内訳書

納税地	千代田区霞が関3-1-1 (電話番号 03 - 3210 - xxxx)
(フリガナ)	コウノショウテン
屋号	甲野商店
(フリガナ)	コウノ タロウ
氏名	甲野 太郎

改正法附則による税額の特例計算		
軽減売上割合(10営業日)	<input type="radio"/> 附則38①	51
小売等軽減仕入割合	<input type="radio"/> 附則38②	52
小売等軽減売上割合	<input type="radio"/> 附則39①	53

Referring to P35 of A

Referring to P36 of G

自 令和 3 1 年 1 月 1 日 課税期間分の消費税及び地方消費税の(確定)申告書

至 令和 1 年 1 2 月 3 1 日

中間申告 自 平成 年 月 日

の場合の

対象期間 至 令和 年 月 日

Referring to P35 of B

Referring to P34 from P12

OCR入力用(この用紙は機械で読み取ります。折ったり汚したりしないでください。)

第二表 令和元年十月一日以後終了課税期間分

課税標準額	①	十	千	百	十	千	百	十	万	千	百	十	円
課税標準額 ※申告書(第一表)の①欄へ	1	6	8	2	4	0	0	0	0	0	0	0	01
課税資産の譲渡等の対価の額の合計額	3%適用分 ②												02
	4%適用分 ③												03
	6.3%適用分 ④					1	2	7	0	8	3	3	04
	6.24%適用分 ⑤								2	3	7	0	05
	7.8%適用分 ⑥								1	7	4	6	06
	⑦								1	6	8	2	07
特定課税仕入れに係る支払対価の額の合計額 (注1)	6.3%適用分 ⑧												11
	7.8%適用分 ⑨												12
	⑩												13
消費税額 ※申告書(第一表)の②欄へ	⑪								1	0	8	4	21
⑪の内訳	3%適用分 ⑫												22
	4%適用分 ⑬												23
	6.3%適用分 ⑭								8	0	0	6	24
	6.24%適用分 ⑮								1	4	7	8	25
	7.8%適用分 ⑯								1	3	6	1	26
返還等対価に係る税額 ※申告書(第一表)の⑤欄へ	⑰												31
⑰の内訳	売上げの返還等対価に係る税額 ⑱												32
	特定課税仕入れの返還等対価に係る税額 (注1) ⑲												33
地方消費税の課税標準となる消費税額 (注2)	⑳								2	1	6	9	41
	4%適用分 ㉑												42
	6.3%適用分 ㉒								1	6	0	1	43
	6.24%及び7.8%適用分 ㉓								5	6	8	1	44

(注1) ㉑、㉒及び㉓欄は、課税標準額に1%以上不足する場合は、課税売上割合が0%未満かつ、特定課税仕入れがある事業者のみ記載します。

(注2) ㉑～㉓欄が還付税額となる場合はマイナス「-」を付してください。

Deadline for filing and paying

The deadline for filing your final consumption and local consumption tax return and paying your tax for 2019 is **Tuesday, March 31, 2020**. The deadline for filing the final return for income tax and special income tax for reconstruction and paying income tax and special income tax for reconstruction is **Monday, March 16, 2020**. Please do not get them mixed up.

Submitting your return form

The following describes 3 ways you can submit your final consumption and local consumption tax return form. See P6 about the documents to submit.

- 1. File by e-Tax**
- 2. Send it by post or courier ("shinshobin" only) to the Tax office covering your jurisdiction**
You may submit your final return form by sending it by post or courier services.
* If submitting your return form by post or courier, the date stamped on the envelope is deemed the date of submittal.
- 3. Hand it in at the reception counter of the Tax office covering your jurisdiction**
* You may also place your return in the night deposit box when the Tax office is closed.
* It is preferable that you use public transportation when visiting the Tax office.

How to pay your tax

The following describes 5 ways to pay your consumption and local consumption taxes.

- 1. Tax payment by transfer account**
The tax payment by transfer account takes your amount of tax due directly from a deposit or savings account at a financial institution designated by you and deposits it in the national treasury.
Sole proprietors using the tax payment by transfer account are asked to verify the balance in their account to ensure a smooth transfer of funds.
The date for 2019 consumption and local consumption tax automatic transfers is Thursday, April 23rd, 2020.
This system can only be used by Sole proprietors who have submitted their return form by the deadline for filing.
* Should the Tax office jurisdiction change due to a change of address, it is necessary to register again for the tax payment by transfer accounts. Sole proprietors already using the service must also register any change of financial institutions and account.
* You must complete the necessary application for the automatic transfers of consumption and local consumption taxes, even if you already applied for the automatic transfers of your income tax and special income tax for reconstruction.
- 2. Payment using e-Tax**
Taxes can be paid from home, etc. via the Internet.
- 3. Payment using a credit card**
* Taxes can be paid from a dedicated website via the Internet.
- 4. Payment at convenience stores by QR code**
You can create and print the QR code including information necessary for payment in "Filing assistance on the NTA website (Japanese version only)" section or the "Screen for creating a QR code to be used for payment at convenience stores" on our website at home, etc., and you can pay taxes at convenience stores by using it.
* Amount that may be settled will be limited to under 300-thousand yen.
* For details such as convenience stores you can pay, please access our website (www.nta.jp).
* "QR code" is the product name of DENSO Corporation.
- 5. By visiting a financial institution or Tax office**
Sole proprietors paying their tax in person should visit their nearest financial institution or the Tax office covering their jurisdiction by the due date for tax payment.
Make sure to present your tax payment, slip when paying your tax. If you don't have a tax payment slip, please use the ones available at any financial institution or Tax office.
If there is no tax payment slip at the financial institution, please contact the Tax office covering your jurisdiction.
* After you have filed your return form, no tax payment slips or notices will be sent from the Tax office.

We recommended the tax payment by transfer account

Using the tax payment by transfer account requires just a few easy steps. We strongly recommend this very convenient system also to prevent you from unintentionally forgetting to pay your taxes.

To register, fill in the deposit or savings account automatic transfer request form on P52 of this guide or available at any Tax office or financial institution and submit it to the Tax office covering your jurisdiction or any financial institution. Tax payments through automatic transfers are not available at some financial institutions such as internet banks and internet branches. Please ask your bank regarding availability.

Should you be late in paying your taxes

If you paid your taxes after the due date or, for users of the tax payment by transfer account, if the transfer was rendered impossible due to an insufficient balance in your account, delinquent tax will be levied starting on the day after the due date. For such a case, you must pay your principal amount of tax in addition to the delinquent tax in person at your nearest financial institution or the tax office covering your jurisdiction.

The delinquent tax is calculated as follows for returns submitted by March 31st, 2020.

From April 1st to May 31st, 2020	An annual rate of "7.3% or "the Special Basic Rate + 1%, whichever is less
On or after June 1st, 2020	An annual rate of "14.6% or "the Special Basic Rate + 7.3%, whichever is less

* The Special Basic Rate is the rate calculated by adding 1% a year to the rate announced by the Finance Minister by December 15 of the preceding year as the rate obtained by dividing the total of new short-term average contractual interest rate on bank loan of each month from October of the second preceding year to September of the preceding year by 12.

Should the overdue amount remain unpaid, you may be subject to procedures for default of tax payment including the seizure of assets. Please exercise caution.

* The delinquent tax calculation may vary if filing after the deadline or submitting an amended return. Contact the Tax office covering your jurisdiction for details.

* If a Sole proprietor has difficulty paying his or her amount of tax, the tax office will give thoughtful consideration to the facts and consult the Sole proprietor accordingly. Such a case should be directly to the Tax office covering your jurisdiction.

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If there is a mistake in the amount of tax calculated in the final tax return

Please make corrections to the content of your return using the following methods.

	Method of Correction
When tax amount, etc. included in return is actually less than what it should be	File " amended return " to correct amount.
When tax amount included in return is actually greater than what it should be	You can request a correction to the tax return in order to correct amounts.

* If an incorrect return amount is not voluntarily corrected, a District Director of Tax Office will correct it.
* In principle, a request for correction is allowed within 5 years from the statutory tax return due date.
* Please note that in cases where the District Director of Tax Office corrects or makes a determination on a return and cases where returns are filed after the filing deadline, an additional tax may be levied, and you will be required to pay your tax and any delinquent tax together.

9

Income tax adjustment

The following explains the adjustment method using the "tax included" or "tax excluded" accounting method.

The income tax adjustment method after calculating the amount of consumption and local consumption taxes (herein, "consumption tax, etc.") payable or refundable varies depending on the accounting method.

If applying the "tax included accounting method"

As a rule, the amount of consumption tax, etc. payable or refundable is added to necessary expenses or total revenue after calculating the income derived from business, real estate, timber, etc. (herein, "income from business") is the accounting year under which the date of filing the consumption and local consumption tax return forms.

In the event an amount of consumption tax, etc. payable or refundable is treated as an entry in accounts payable or receivable, Sole proprietors now have the option to include that amount in business expenses or total revenue after calculating the income from business generated in the accounting year relating to that account payable or receivable.

If applying the "tax excluded accounting method"

If applying the "tax excluded accounting method", the amount representing the difference between the consumption tax, etc. determined using the simplified tax system and the amount resulting from subtracting the temporary consumption tax payable from the temporary consumption tax receivable at the end of the taxable period should be added to the total revenue or the necessary expenses in the amount of business income, etc. for that taxable period.

Please contact any Tax office access the National Tax Agency website (www.nta.go.jp) for inquires pertaining to income tax adjustments by Sole proprietors who operate a business that generates 2 or more types of income.

What a "tax included" and "tax excluded" accounting methods?

The tax included accounting method treats the value of a transaction relating to consumption tax, etc. as including the amount of consumption tax, etc. The method treats the amount of tax consumption tax, etc. relating to the taxable sales, taxable purchases, etc. including it in the sales amount or purchases amount. The tax excluded accounting method treats the value of a transaction relating to consumption tax, etc. by first separating it from the amount of consumption tax, etc. The method treats the amount of consumption tax, etc. by establishing an account of temporary receipts of consumption tax, etc. or of temporary payments of consumption tax, etc., excluding it from the sales amount or purchase amount.

Table for calculating taxable sales (Table A)

This calculation table is a specimen.

表口

課税売上高計算表

(令和 元 年分)

(1) 事業所得に係る課税売上高	金額	R1.9.30以前(※)		R1.10.1以後(※)	
		うち旧税率 6.3%適用分	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分	
営業等課税売上高	①	表イ-1の①C欄の金額	表イ-1の①D欄の金額	表イ-1の①E欄の金額	表イ-1の①F欄の金額
農業課税売上高	②	表イ-2の②C欄の金額	表イ-2の②D欄の金額	表イ-2の②E欄の金額	表イ-2の②F欄の金額
(2) 不動産所得に係る課税売上高	金額	R1.9.30以前(※)		R1.10.1以後(※)	
		うち旧税率 6.3%適用分	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分	
課税売上高	③	表イ-3の③C欄の金額	表イ-3の③D欄の金額	表イ-3の③E欄の金額	表イ-3の③F欄の金額
(3) () 所得に係る課税売上高	金額	R1.9.30以前(※)		R1.10.1以後(※)	
		うち旧税率 6.3%適用分	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分	
損益計算書の収入金額	④				
④のうち、課税売上げにならないもの	⑤				
差引課税売上高 (④-⑤)	⑥				
(4) 業務用資産の譲渡所得に係る課税売上高	金額	R1.9.30以前(※)		R1.10.1以後(※)	
		うち旧税率 6.3%適用分	うち軽減税率 6.24%適用分	うち標準税率 7.8%適用分	
業務用固定資産等の譲渡収入金額	⑦				
⑦のうち、課税売上げにならないもの	⑧				
差引課税売上高 (⑦-⑧)	⑨				

(5) 課税売上高の合計額 (① + ② + ③ + ⑥ + ⑨)	⑩				
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(6) 課税資産の譲渡等の対価の額の計算	
$\text{円} \times 100/108$ ⑪ 税抜経理方式によっている場合、⑩旧税率6.3%適用分欄の金額に課税売上げに係る仮受消費税等の金額を加算して計算します。	(1円未満の端数切捨て) (一般用)付表1-2の①-1C欄へ (簡易課税用)付表4-2の①-1C欄へ
$\text{円} \times 100/108$ ⑫ 税抜経理方式によっている場合、⑩軽減税率6.24%適用分欄の金額に課税売上げに係る仮受消費税等の金額を加算して計算します。	(1円未満の端数切捨て) (一般用)付表1-1の①-1D欄へ (簡易課税用)付表4-1の①-1D欄へ
$\text{円} \times 100/110$ ⑬ 税抜経理方式によっている場合、⑩標準税率7.8%適用分欄の金額に課税売上げに係る仮受消費税等の金額を加算して計算します。	(1円未満の端数切捨て) (一般用)付表1-1の①-1E欄へ (簡易課税用)付表4-1の①-1E欄へ

※ 令和元年10月1日以後に行われる取引であっても、経過措置により旧税率が適用される場合があります。

Basic knowledge

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(Schedule 4-1) Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base (Simplified Tax Form)

This calculation table is a specimen.

第4-(3)号様式

付表4-1 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表

簡易

課税期間		・ ・ ・ ・	氏名又は名称		
区 分	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計 F (X+D+E)	
課税標準額 ①	(付表4-2の①X欄の金額) 円 000	円 000	円 000	円 ※第二表の①欄へ 000	
課税資産の譲渡等の対価の額 ①	(付表4-2の①-1X欄の金額)	※第二表の⑤欄へ	※第二表の⑥欄へ	※第二表の⑦欄へ	
消費税額 ②	(付表4-2の②X欄の金額)	※付表5-1の①D欄へ ※第二表の⑬欄へ	※付表5-1の①E欄へ ※第二表の⑭欄へ	※付表5-1の①F欄へ ※第二表の⑯欄へ	
貸倒回収に係る消費税額 ③	(付表4-2の③X欄の金額)	※付表5-1の②D欄へ	※付表5-1の②E欄へ	※付表5-1の②F欄へ ※第一表の③欄へ	
控除額	控除対象仕入税額 ④	(付表4-2の④X欄の金額)	(付表5-1の③D欄又は④D欄の金額)	(付表5-1の③E欄又は④E欄の金額)	(付表5-1の③F欄又は④F欄の金額) ※第一表の④欄へ
	返還等対価に係る税額 ⑤	(付表4-2の⑤X欄の金額)	※付表5-1の③D欄へ	※付表5-1の③E欄へ	※付表5-1の③F欄へ ※第二表の⑰欄へ
	貸倒れに係る税額 ⑥	(付表4-2の⑥X欄の金額)			※第一表の⑥欄へ
	控除税額小計 ⑦ (④+⑤+⑥)	(付表4-2の⑦X欄の金額)			※第一表の⑦欄へ
控除不足還付税額 ⑧ (⑦-②-③)	(付表4-2の⑧X欄の金額)	※⑩E欄へ	※⑩E欄へ		
差引税額 ⑨ (②+③-⑦)	(付表4-2の⑨X欄の金額)	※⑩E欄へ	※⑩E欄へ		
合計差引税額 ⑩ (⑨-⑧)				※マイナスの場合は第一表の⑩欄へ ※プラスの場合は第一表の⑩欄へ	
地方消費税の課税標準額	控除不足還付税額 ⑪	(付表4-2の⑩X欄の金額)		(⑩D欄と⑩E欄の合計金額)	
	差引税額 ⑫	(付表4-2の⑫X欄の金額)		(⑩D欄と⑩E欄の合計金額)	
合計差引地方消費税の課税標準となる消費税額 ⑬ (⑫-⑪)	(付表4-2の⑬X欄の金額)		※第二表の⑱欄へ	※マイナスの場合は第一表の⑱欄へ ※プラスの場合は第一表の⑱欄へ ※第二表の⑲欄へ	
譲渡 ⑭	(付表4-2の⑭X欄の金額)		(⑬E欄×22/78)		
割納 ⑮	(付表4-2の⑮X欄の金額)		(⑬E欄×22/78)		
合計差引譲渡割額 ⑯ (⑮-⑭)				※マイナスの場合は第一表の⑳欄へ ※プラスの場合は第一表の⑳欄へ	

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
2 旧税率が適用された取引がある場合は、付表4-2を作成してから当該付表を作成する。

Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base (Simplified Tax Form)
 (Schedule 4-2) (For the taxable period in which there is a transfer of transitional measures taxable assets)

This calculation table is a specimen.

第4-(7)号様式

付表4-2 税率別消費税額計算表 兼 地方消費税の課税標準となる消費税額計算表
 (経過措置対象課税資産の譲渡等を含む課税期間用)

簡易

課税期間		. . . ~ . . .		氏名又は名称		
区分		税率3%適用分	税率4%適用分	税率6.3%適用分	旧税率分小計 X	
		A	B	C	(A+B+C)	
課税標準額	①	円 000	円 000	円 000	円 ※付表4-1の①X欄へ 000	
課税資産の譲渡等の対価の額	①	※第二表の②欄へ	※第二表の③欄へ	※第二表の④欄へ	※付表4-1の①-1X欄へ	
消費税額	②	※付表5-2の①A欄へ ※第二表の②欄へ	※付表5-2の①B欄へ ※第二表の③欄へ	※付表5-2の①C欄へ ※第二表の④欄へ	※付表4-1の②X欄へ	
貸倒回収に係る消費税額	③	※付表5-2の②A欄へ	※付表5-2の②B欄へ	※付表5-2の②C欄へ	※付表4-1の③X欄へ	
控除	控除対象仕入税額	(付表5-2の⑤A欄又は⑤A欄の金額)		(付表5-2の⑤B欄又は⑤B欄の金額)	(付表5-2の⑤C欄又は⑤C欄の金額)	※付表4-1の④X欄へ
	返還等対価に係る税額	※付表5-2の③A欄へ		※付表5-2の③B欄へ	※付表5-2の③C欄へ	※付表4-1の⑤X欄へ
	貸倒れに係る税額					※付表4-1の⑥X欄へ
	控除税額小計	④+⑤+⑥				※付表4-1の⑦X欄へ
控除不足還付税額	⑧		※①B欄へ	※①C欄へ	※付表4-1の⑧X欄へ	
差引税額	⑨		※②B欄へ	※②C欄へ	※付表4-1の⑨X欄へ	
合計差引税額	⑩					
地方となる消費税の課税税額	控除不足還付税額			(⑧B欄の金額)	(⑧C欄の金額)	※付表4-1の⑩X欄へ
	差引税額			(⑨B欄の金額)	(⑨C欄の金額)	※付表4-1の⑪X欄へ
合計差引地方消費税の課税標準となる消費税額	⑬			※第二表の⑩欄へ	※第二表の⑪欄へ	※付表4-1の⑬X欄へ
譲渡	還付額			(⑩B欄×25/100)	(⑩C欄×17/63)	※付表4-1の⑭X欄へ
	割納税額			(⑩B欄×25/100)	(⑩C欄×17/63)	※付表4-1の⑮X欄へ
合計差引譲渡割額	⑯					

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
 2 旧税率が適用された取引がある場合は、当該付表を作成してから付表4-1を作成する。

(R1.10.1以後終了課税期間用)

Basic knowledge

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Other items

Filing and paying

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Rough draft return form

(Schedule 5-1) Table for calculating the deductible tax on purchases (Simplified Tax Form)

第4-(4)号様式

This calculation table is a specimen.

付表5-1 控除対象仕入税額等の計算表

簡易

課税期間	・ ・ ・ ~ ・ ・ ・	氏名又は名称	
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I 控除対象仕入税額の計算の基礎となる消費税額

項目	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計 F (X+D+E)
課税標準額に 対する消費税額 ①	(付表5-2の①X欄の金額) 円	(付表4-1の②D欄の金額) 円	(付表4-1の②E欄の金額) 円	(付表4-1の②F欄の金額) 円
貸倒回収に 係る消費税額 ②	(付表5-2の②X欄の金額)	(付表4-1の③D欄の金額)	(付表4-1の③E欄の金額)	(付表4-1の③F欄の金額)
売上対価の返還等 に係る消費税額 ③	(付表5-2の③X欄の金額)	(付表4-1の④D欄の金額)	(付表4-1の④E欄の金額)	(付表4-1の④F欄の金額)
控除対象仕入税額の計算 の基礎となる消費税額 (① + ② - ③) ④	(付表5-2の④X欄の金額)			

II 1種類の事業の事業者の場合の控除対象仕入税額

項目	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計 F (X+D+E)
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%) ⑤	(付表5-2の⑤X欄の金額) 円	※付表4-1の④D欄へ	※付表4-1の④E欄へ	※付表4-1の④F欄へ

III 2種類以上の事業を営む事業者の場合の控除対象仕入税額

(1) 事業区分別の課税売上高(税抜き)の明細

項目	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計 F (X+D+E)	売上 割合
事業区分別の合計額 ⑥	(付表5-2の⑥X欄の金額) 円				
第一種事業 (卸売業) ⑦	(付表5-2の⑦X欄の金額)			※第一表「事業区分」欄へ	%
第二種事業 (小売業等) ⑧	(付表5-2の⑧X欄の金額)			※ #	
第三種事業 (製造業等) ⑨	(付表5-2の⑨X欄の金額)			※ #	
第四種事業 (その他) ⑩	(付表5-2の⑩X欄の金額)			※ #	
第五種事業 (サービス業等) ⑪	(付表5-2の⑪X欄の金額)			※ #	
第六種事業 (不動産業) ⑫	(付表5-2の⑫X欄の金額)			※ #	

(2) (1)の事業区分別の課税売上高に係る消費税額の明細

項目	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計 F (X+D+E)
事業区分別の合計額 ⑬	(付表5-2の⑬X欄の金額) 円			
第一種事業 (卸売業) ⑭	(付表5-2の⑭X欄の金額)			
第二種事業 (小売業等) ⑮	(付表5-2の⑮X欄の金額)			
第三種事業 (製造業等) ⑯	(付表5-2の⑯X欄の金額)			
第四種事業 (その他) ⑰	(付表5-2の⑰X欄の金額)			
第五種事業 (サービス業等) ⑱	(付表5-2の⑱X欄の金額)			
第六種事業 (不動産業) ⑲	(付表5-2の⑲X欄の金額)			

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
 2 旧税率が適用された取引がある場合は、付表5-2を作成してから当該付表を作成する。
 3 課税売上上げにつき返品を受け又は値引き・割戻しをした金額(売上対価の返還等の金額)があり、売上(収入)金額から減算しない方法で経理して経費に含めている場合には、⑥から⑱欄には売上対価の返還等の金額(税抜き)を控除した後の金額を記載する。

(3) 控除対象仕入税額の計算式区分の明細

イ 原則計算を適用する場合

控除対象仕入税額の計算式区分	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計 F (X+D+E)
$\left(\frac{\text{⑭} \times 90\% + \text{⑮} \times 80\% + \text{⑯} \times 70\% + \text{⑰} \times 60\% + \text{⑱} \times 50\% + \text{⑲} \times 40\%}{\text{⑬}} \right) \times \text{みなし仕入率}$	(付表5-2の⑳X欄の金額) 円	円	円	円

ロ 特例計算を適用する場合

(イ) 1種類の事業で75%以上

控除対象仕入税額の計算式区分	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計 F (X+D+E)
$(\text{㉑F} / \text{㉑F} \cdot \text{㉑F} / \text{㉑F} \cdot \text{㉑F} / \text{㉑F} \cdot \text{㉑F} / \text{㉑F} \cdot \text{㉑F} / \text{㉑F} \cdot \text{㉑F} / \text{㉑F}) \geq 75\%$ $\text{④} \times \text{みなし仕入率} (90\% \cdot 80\% \cdot 70\% \cdot 60\% \cdot 50\% \cdot 40\%)$	(付表5-2の㉑X欄の金額) 円	円	円	円

(ロ) 2種類の事業で75%以上

控除対象仕入税額の計算式区分	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計 F (X+D+E)
第一種事業及び第二種事業 $(\text{㉒F} + \text{㉓F}) / \text{㉒F} \geq 75\%$ $\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 80\%}{\text{⑬}}$	(付表5-2の㉒X欄の金額) 円	円	円	円
第一種事業及び第三種事業 $(\text{㉒F} + \text{㉔F}) / \text{㉒F} \geq 75\%$ $\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 70\%}{\text{⑬}}$	(付表5-2の㉒X欄の金額)			
第一種事業及び第四種事業 $(\text{㉒F} + \text{㉕F}) / \text{㉒F} \geq 75\%$ $\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 60\%}{\text{⑬}}$	(付表5-2の㉒X欄の金額)			
第一種事業及び第五種事業 $(\text{㉒F} + \text{㉖F}) / \text{㉒F} \geq 75\%$ $\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 50\%}{\text{⑬}}$	(付表5-2の㉒X欄の金額)			
第一種事業及び第六種事業 $(\text{㉒F} + \text{㉗F}) / \text{㉒F} \geq 75\%$ $\text{④} \times \frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 40\%}{\text{⑬}}$	(付表5-2の㉒X欄の金額)			
第二種事業及び第三種事業 $(\text{㉓F} + \text{㉓F}) / \text{㉓F} \geq 75\%$ $\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 70\%}{\text{⑬}}$	(付表5-2の㉓X欄の金額)			
第二種事業及び第四種事業 $(\text{㉓F} + \text{㉔F}) / \text{㉓F} \geq 75\%$ $\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 60\%}{\text{⑬}}$	(付表5-2の㉓X欄の金額)			
第二種事業及び第五種事業 $(\text{㉓F} + \text{㉕F}) / \text{㉓F} \geq 75\%$ $\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 50\%}{\text{⑬}}$	(付表5-2の㉓X欄の金額)			
第二種事業及び第六種事業 $(\text{㉓F} + \text{㉖F}) / \text{㉓F} \geq 75\%$ $\text{④} \times \frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 40\%}{\text{⑬}}$	(付表5-2の㉓X欄の金額)			
第三種事業及び第四種事業 $(\text{㉔F} + \text{㉔F}) / \text{㉔F} \geq 75\%$ $\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 60\%}{\text{⑬}}$	(付表5-2の㉔X欄の金額)			
第三種事業及び第五種事業 $(\text{㉔F} + \text{㉕F}) / \text{㉔F} \geq 75\%$ $\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 50\%}{\text{⑬}}$	(付表5-2の㉔X欄の金額)			
第三種事業及び第六種事業 $(\text{㉔F} + \text{㉖F}) / \text{㉔F} \geq 75\%$ $\text{④} \times \frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 40\%}{\text{⑬}}$	(付表5-2の㉔X欄の金額)			
第四種事業及び第五種事業 $(\text{㉕F} + \text{㉕F}) / \text{㉕F} \geq 75\%$ $\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 50\%}{\text{⑬}}$	(付表5-2の㉕X欄の金額)			
第四種事業及び第六種事業 $(\text{㉕F} + \text{㉖F}) / \text{㉕F} \geq 75\%$ $\text{④} \times \frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 40\%}{\text{⑬}}$	(付表5-2の㉕X欄の金額)			
第五種事業及び第六種事業 $(\text{㉖F} + \text{㉖F}) / \text{㉖F} \geq 75\%$ $\text{④} \times \frac{\text{⑱} \times 50\% + (\text{⑬} - \text{⑱}) \times 40\%}{\text{⑬}}$	(付表5-2の㉖X欄の金額)			

ハ 上記の計算式区分から選択した控除対象仕入税額

項目	旧税率分小計 X	税率6.24%適用分 D	税率7.8%適用分 E	合計 F (X+D+E)
選択可能な計算式区分(㉗～㉛)の内から選択した金額	(付表5-2の㉗X欄の金額) 円	※付表4-1の㉗D欄へ 円	※付表4-1の㉗E欄へ 円	※付表4-1の㉗F欄へ 円

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
 2 旧税率が適用された取引がある場合は、付表5-2を作成してから当該付表を作成する。

(Schedule 5-2) Table for calculating the deductible tax on purchases (Simplified Tax Form) (For the taxable period in which there is a transfer of transitional measures taxable assets)

第4-(8)号様式

This calculation table is a specimen.

付表5-2 控除対象仕入税額等の計算表

簡易

〔経過措置対象課税資産の譲渡等を含む課税期間用〕

課税期間	・ ・ ・ ~ ・ ・ ・	氏名又は名称	
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I 控除対象仕入税額の計算の基礎となる消費税額

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
課税標準額に 対する消費税額 ①	(付表4-2の②A欄の金額) 円	(付表4-2の②B欄の金額) 円	(付表4-2の②C欄の金額) 円	※付表5-1の①X欄へ 円
貸倒回収に 係る消費税額 ②	(付表4-2の③A欄の金額)	(付表4-2の③B欄の金額)	(付表4-2の③C欄の金額)	※付表5-1の②X欄へ
売上対価の返還等 に係る消費税額 ③	(付表4-2の⑤A欄の金額)	(付表4-2の⑤B欄の金額)	(付表4-2の⑤C欄の金額)	※付表5-1の③X欄へ
控除対象仕入税額の計算 の基礎となる消費税額 (① + ② - ③) ④				※付表5-1の④X欄へ

II 1種類の事業の事業者の場合の控除対象仕入税額

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
④ × みなし仕入率 (90%・80%・70%・60%・50%・40%) ⑤	※付表4-2の④A欄へ 円	※付表4-2の④B欄へ 円	※付表4-2の④C欄へ 円	※付表5-1の⑤X欄へ 円

III 2種類以上の事業を営む事業者の場合の控除対象仕入税額

(1) 事業区分別の課税売上高(税抜き)の明細

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
事業区分別の合計額 ⑥	円	円	円	※付表5-1の⑥X欄へ 円
第一種事業 (卸売業) ⑦				※付表5-1の⑦X欄へ
第二種事業 (小売業等) ⑧				※付表5-1の⑧X欄へ
第三種事業 (製造業等) ⑨				※付表5-1の⑨X欄へ
第四種事業 (その他) ⑩				※付表5-1の⑩X欄へ
第五種事業 (サービス業等) ⑪				※付表5-1の⑪X欄へ
第六種事業 (不動産業) ⑫				※付表5-1の⑫X欄へ

(2) (1)の事業区分別の課税売上高に係る消費税額の明細

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
事業区分別の合計額 ⑬	円	円	円	※付表5-1の⑬X欄へ 円
第一種事業 (卸売業) ⑭				※付表5-1の⑭X欄へ
第二種事業 (小売業等) ⑮				※付表5-1の⑮X欄へ
第三種事業 (製造業等) ⑯				※付表5-1の⑯X欄へ
第四種事業 (その他) ⑰				※付表5-1の⑰X欄へ
第五種事業 (サービス業等) ⑱				※付表5-1の⑱X欄へ
第六種事業 (不動産業) ⑲				※付表5-1の⑲X欄へ

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
 2 旧税率が適用された取引がある場合は、当該付表を作成してから付表5-1を作成する。
 3 課税売上げにつき返品を受け又は値引き・割戻しをした金額(売上対価の返還等の金額)があり、売上(収入)金額から減算しない方法で経理して経費に含めている場合には、⑥から⑱欄には売上対価の返還等の金額(税抜き)を控除した後の金額を記載する。

(3) 控除対象仕入税額の計算式区分の明細

イ 原則計算を適用する場合

控除対象仕入税額の計算式区分	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
$\left(\frac{\text{⑭} \times 90\% + \text{⑮} \times 80\% + \text{⑯} \times 70\% + \text{⑰} \times 60\% + \text{⑱} \times 50\% + \text{⑲} \times 40\%}{\text{⑬}} \right) \times \text{みなし仕入率}$	円	円	円	※付表5-1の⑳X欄へ 円

ロ 特例計算を適用する場合

(イ) 1種類の事業で75%以上

控除対象仕入税額の計算式区分 (各項のF欄については付表5-1のF欄を参照のこと)	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
$\frac{(\text{⑦F} / \text{⑥F} \cdot \text{⑧F} / \text{⑥F} \cdot \text{⑨F} / \text{⑥F} \cdot \text{⑩F} / \text{⑥F} \cdot \text{⑪F} / \text{⑥F} \cdot \text{⑫F} / \text{⑥F}) \geq 75\%}{\text{④}} \times \text{みなし仕入率} (90\% \cdot 80\% \cdot 70\% \cdot 60\% \cdot 50\% \cdot 40\%)$	円	円	円	※付表5-1の㉑X欄へ 円

(ロ) 2種類の事業で75%以上

控除対象仕入税額の計算式区分 (各項のF欄については付表5-1のF欄を参照のこと)	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
第一種事業及び第二種事業 ($\text{⑦F} + \text{⑧F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 80\%}{\text{⑬}}$ ⑳	円	円	円	※付表5-1の㉒X欄へ 円
第一種事業及び第三種事業 ($\text{⑦F} + \text{⑨F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 70\%}{\text{⑬}}$ ㉑				※付表5-1の㉓X欄へ
第一種事業及び第四種事業 ($\text{⑦F} + \text{⑩F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 60\%}{\text{⑬}}$ ㉒				※付表5-1の㉔X欄へ
第一種事業及び第五種事業 ($\text{⑦F} + \text{⑪F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 50\%}{\text{⑬}}$ ㉓				※付表5-1の㉕X欄へ
第一種事業及び第六種事業 ($\text{⑦F} + \text{⑫F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑭} \times 90\% + (\text{⑬} - \text{⑭}) \times 40\%}{\text{⑬}}$ ㉔				※付表5-1の㉖X欄へ
第二種事業及び第三種事業 ($\text{⑧F} + \text{⑨F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 70\%}{\text{⑬}}$ ㉕				※付表5-1の㉗X欄へ
第二種事業及び第四種事業 ($\text{⑧F} + \text{⑩F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 60\%}{\text{⑬}}$ ㉖				※付表5-1の㉘X欄へ
第二種事業及び第五種事業 ($\text{⑧F} + \text{⑪F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 50\%}{\text{⑬}}$ ㉗				※付表5-1の㉙X欄へ
第二種事業及び第六種事業 ($\text{⑧F} + \text{⑫F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑮} \times 80\% + (\text{⑬} - \text{⑮}) \times 40\%}{\text{⑬}}$ ㉘				※付表5-1の㉚X欄へ
第三種事業及び第四種事業 ($\text{⑨F} + \text{⑩F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 60\%}{\text{⑬}}$ ㉙				※付表5-1の㉛X欄へ
第三種事業及び第五種事業 ($\text{⑨F} + \text{⑪F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 50\%}{\text{⑬}}$ ㉚				※付表5-1の㉜X欄へ
第三種事業及び第六種事業 ($\text{⑨F} + \text{⑫F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑯} \times 70\% + (\text{⑬} - \text{⑯}) \times 40\%}{\text{⑬}}$ ㉛				※付表5-1の㉝X欄へ
第四種事業及び第五種事業 ($\text{⑩F} + \text{⑪F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 50\%}{\text{⑬}}$ ㉜				※付表5-1の㉞X欄へ
第四種事業及び第六種事業 ($\text{⑩F} + \text{⑫F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑰} \times 60\% + (\text{⑬} - \text{⑰}) \times 40\%}{\text{⑬}}$ ㉝				※付表5-1の㉟X欄へ
第五種事業及び第六種事業 ($\text{⑪F} + \text{⑫F} / \text{⑥F} \geq 75\%$) ④ × $\frac{\text{⑱} \times 50\% + (\text{⑬} - \text{⑱}) \times 40\%}{\text{⑬}}$ ㉞				※付表5-1の㊱X欄へ

ハ 上記の計算式区分から選択した控除対象仕入税額

項目	税率3%適用分 A	税率4%適用分 B	税率6.3%適用分 C	旧税率分小計 X (A+B+C)
選択可能な計算式区分(㉑~㉞)の内から選択した金額 ㉟	※付表4-2の㉒A欄へ 円	※付表4-2の㉒B欄へ 円	※付表4-2の㉒C欄へ 円	※付表5-1の㉒X欄へ 円

注意 1 金額の計算においては、1円未満の端数を切り捨てる。
2 旧税率が適用された取引がある場合は、当該付表を作成してから付表5-1を作成する。

Basic knowledge
Preparation
Procedures
Completing your return
Calculation
Local consumption tax calculation
Other items
Filing and paying
Income tax adjustment
Rough draft return form

This return form is a specimen.

G K 0 4 0 5

第3-(3)号様式

令和 年 月 日	税務署長殿
納税地	(電話番号 - -)
(フリガナ)	
屋号	
個人番号	
(フリガナ)	
氏名	㊟

※	一連番号	
所屬	申告年月日	令和 年 月 日
	申告区分	指導等 庁指定 局指定
税務署	通信日付印	確認印
	個人番号カード 通知カード・運転免許証 その他()	身元確認
処理欄	指導年月日	相談 区分1 区分2 区分3
	令和 年 月 日	



個人事業者用 第一表

令和元年十月一日以後終了課税期間分(簡易課税用)

自 平成 年 月 日
令和 年 月 日

課税期間分の消費税及び地方消費税の()申告書

(中間申告 自 平成 年 月 日
令和 年 月 日)
の場合の
対象期間 至 令和 年 月 日

OCR入力用(この用紙は機械で読み取ります。折ったり汚したりしないでください。)

この申告書による消費税の税額の計算		十兆千百十億千百十萬千百十一円	
課税標準額	①	0 0 0	03
消費税額	②		06
貸倒回収に係る消費税額	③		07
控除税額	控除対象仕入税額	④	08
	返還等対価に係る税額	⑤	09
	貸倒れに係る税額	⑥	10
控除税額小計	⑦		
控除不足還付税額	⑧		13
差引税額	⑨	0 0	15
中間納付税額	⑩	0 0	16
納付税額	⑪	0 0	17
中間納付還付税額	⑫	0 0	18
この申告書が修正申告である場合	既確定税額	⑬	19
	差引納付税額	⑭	0 0 20
この課税期間の課税売上高	⑮		21
基準期間の課税売上高	⑯		
この申告書による地方消費税の税額の計算			
地方消費税の課税標準となる消費税額	控除不足還付税額	⑰	51
	差引税額	⑱	0 0 52
譲渡割額	還付額	⑲	53
	納税額	⑳	0 0 54
中間納付譲渡割額	㉑	0 0	55
納付譲渡割額	㉒	0 0	56
中間納付還付譲渡割額	㉓	0 0	57
この申告書が修正申告である場合	既確定譲渡割額	㉔	58
	差引納付譲渡割額	㉕	0 0 59
消費税及び地方消費税の合計(納付又は還付)税額	㉖		60

付記事項	割賦基準の適用	<input type="radio"/>	有	<input type="radio"/>	無	31	
	延払基準等の適用	<input type="radio"/>	有	<input type="radio"/>	無	32	
	工事進行基準の適用	<input type="radio"/>	有	<input type="radio"/>	無	33	
	現金主義会計の適用	<input type="radio"/>	有	<input type="radio"/>	無	34	
	参事考業区分	課税標準額に対する消費税額の計算の特例の適用	<input type="radio"/>	有	<input type="radio"/>	無	35
		区分1 課税売上高(免税売上高を除く) 売上割合%					36
		区分2					37
		区分3					38
		区分4					39
		区分5					42
区分6						43	
特例計算適用(令57③)	<input type="radio"/>	有	<input type="radio"/>	無	40		
還付を受ける金融機関等	銀行 本店・支店 金庫・組合 出張所 農協・漁協 本所・支所	預金 口座番号		ゆうちょ銀行の貯金記号番号	-	郵便局名等	
※税務署整理欄							
税理士署名押印	㊟	(電話番号 - -)					
<input type="radio"/>	税理士法第30条の書面提出有						
<input type="radio"/>	税理士法第33条の2の書面提出有						

㉖ = (㉑ + ㉒) - (㉓ + ㉔ + ㉕) + ㉖ (修正申告の場合) ㉖ = ㉑ + ㉒
㉖が還付税額となる場合はマイナス「-」を付してください。

Consumption and Local Consumption Taxes Final Return Form (Page 2)

This return form is a specimen.

G K 0 6 0 1

第3-(2)号様式

課税標準額等の内訳書

納税地	(電話番号 - -)
(フリガナ) 屋号	
(フリガナ) 氏名	

整理番号	
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改正法附則による税額の特例計算		
軽減売上割合(10営業日)	<input type="checkbox"/>	附則38① 51
小売等軽減仕入割合	<input type="checkbox"/>	附則38② 52
小売等軽減売上割合	<input type="checkbox"/>	附則39① 53

個人事業者用

第二表

令和元年十月一日以後終了課税期間分

自 平成 年月日
 令和 年月日

課税期間分の消費税及び地方消費税の()申告書

（中間申告 自 平成 年月日
 の場合の
 対象期間 至 令和 年月日）

課税標準額	①	十	兆	千	百	十	億	千	百	十	万	千	百	十	円
※申告書(第一表)の①欄へ														000	01

課税資産の譲渡等 の対価の 額の合計額	3%適用分	②														02
	4%適用分	③														03
	6.3%適用分	④														04
	6.24%適用分	⑤														05
	7.8%適用分	⑥														06
		⑦														07
特定課税仕入れに係る 支払対価の 額の合計額 (注1)	6.3%適用分	⑧														11
	7.8%適用分	⑨														12
		⑩														13

消費税額	⑪	十	兆	千	百	十	億	千	百	十	万	千	百	十	円	
※申告書(第一表)の②欄へ																
⑪の内訳	3%適用分	⑫														21
	4%適用分	⑬														22
	6.3%適用分	⑭														23
	6.24%適用分	⑮														24
	7.8%適用分	⑯														25
		⑰														26

返還等対価に係る税額	⑰	十	兆	千	百	十	億	千	百	十	万	千	百	十	円	
※申告書(第一表)の⑤欄へ																
⑰の内訳	売上げの返還等対価に係る税額	⑱														31
	特定課税仕入れの返還等対価に係る税額(注1)	⑲														32
		⑳														33

地方消費税の課税標準となる消費税額 (注2)		㉑														41
	4%適用分	㉒														42
	6.3%適用分	㉓														43
	6.24%及び7.8%適用分	㉔														44

(注1) ⑧~⑩及び⑱欄は、一般課税により申告する場合で、課税売上割合が95%未満、かつ、特定課税仕入れがある事業者のみ記載します。
 (注2) ㉑~㉔欄が還付税額となる場合はマイナス「-」を付してください。

OCR入力用(この用紙は機械で読み取ります。折ったり汚したりしないでください。)

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Other items

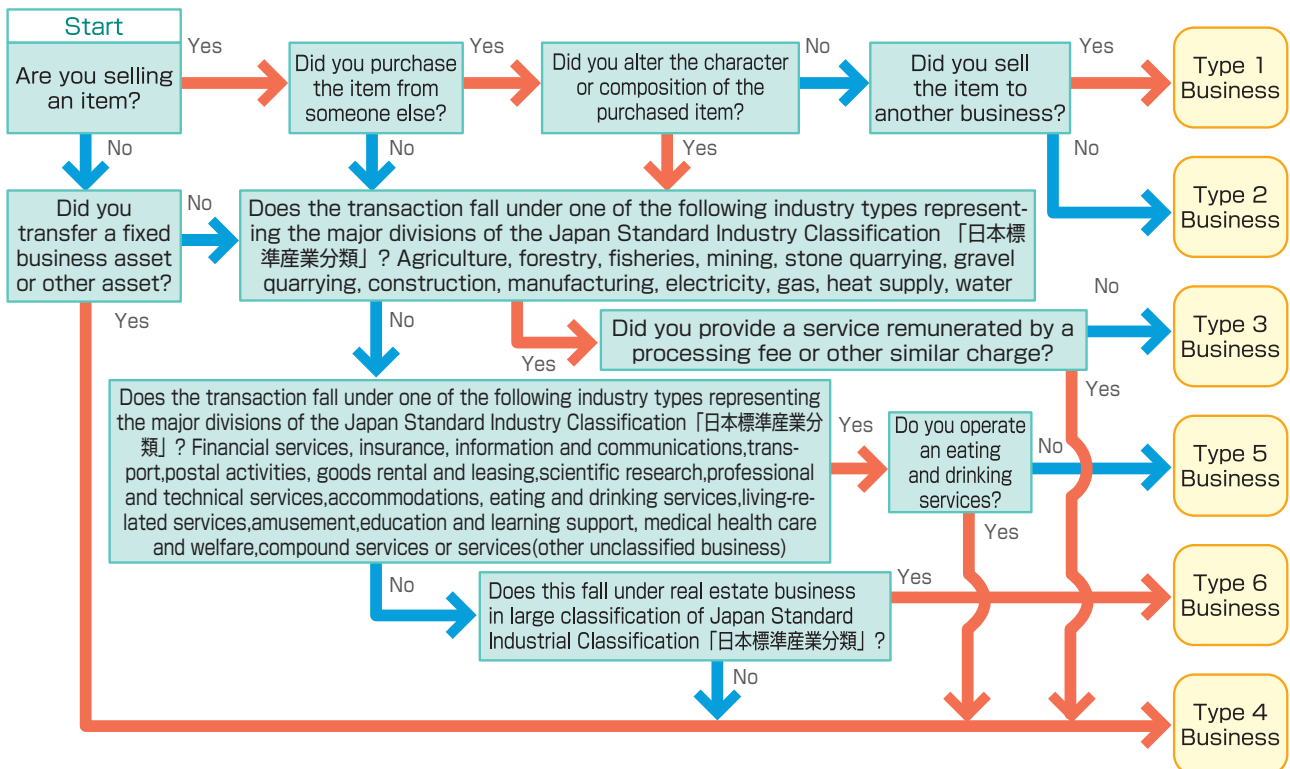
Filing and paying

Income tax adjustment

Rough draft return form

Flowchart for determining business types

- The following flowchart serves as a guide when determining business types. See P12 as to the business types.
- As a rule, business types are determined per transaction (per transfer of taxable asset, etc.) and each transaction is judged for its classification into the Business Types 1 through 6.



(Note) On October 1, 2019, the business classification related to the "transfer of food and drinks" in "agriculture, forestry and fisheries" under the simplified tax system has changed from Type 3 business (the deemed purchase rate is 70%) to Type 2 business (the deemed purchase rate is 80%).

- * Each Sole proprietor classification is determined based on transactions effectuated within the bounds of normal social standards. However, in the event certain transactions are effectuated where transfers of assets are confused for services provided and vice versa and the amounts charged are treated individually for each transaction, each business type should be determined based on each of those Sole proprietor amounts.
- * For the question, "Did you alter the character or composition of the purchased item?" ,the following example are judged as actions that do not constitute an alteration in the character or composition of the item.
 - Attaching or displaying the brand or name of the item
 - Containing a liquid or other product within a sales receptacle
 - Selling the items as they are in assorted multi-packs
 - Glass or other product that is sold in cut pieces
- * As per the flowchart, if a transaction neither involves the transfer of an item purchased from someone else nor constitutes a manufacturing and retailing activity, use the manufacturing industries category of the Japan Standard Industry Classification (major divisions) as a base for determining whether or not the transaction relates to transfers of assets generally occurring in one of these manufacturing industries.
- * Even if a transaction is deemed as falling under the manufacturing industries category of the Japan Standard Industry Classification irrespective of the designation of the charge, any service provided involving the processing of raw materials, other material or a product belonging to someone else that was remunerated by a fee charged for that processing is deemed a Type 4 business.

Table for determining the taxable transactions

This table contains an approximate standard for determining the taxable transactions with respect to consumption tax for each item appearing in the income statement for business and other income. Examine the nature of a transaction well whenever actually determining its taxability.

If determining for yourself is difficult or if you would like more information, contact any tax office.

Taxability determination table (for sales, etc. and real estate income)

Account	Taxable /Not taxable	Items not relating to taxable sales
Amount of sales (revenue including miscellaneous revenue)	△	Medical fees paid for by the social insurance system (NON)
		Proceeds from the sale of merchandise coupons (NON)
		Proceeds from land sales (NON)
		Interest received (NON)
		House rents (NON)
		Insurance benefits (UN)
		Revenue from transactions effectuated abroad (UN)
Revenue from exports (EX)		

Taxability determination table (for agriculture income)

Account	Taxable /Not taxable	Items not relating to taxable sales
Revenue	Amount	Amount of sales △
		Revenue from exports (EX)
	Business consumption	Household consumption ○
		Business consumption of seeds and seedlings ▽
Miscellaneous revenue	△	Subsidies on which a value cannot be assigned (UN) Insurance benefits (UN) Interest received (NON)
Subtotal		
Agricultural commodity inventory	Initial	
	Year-end	

Meaning of the symbols:

-Transactions relating to taxable sales
- ×.....Transactions not relating to taxable sales
- △.....Most transactions are relating to taxable sales, however, some are not
- ▽.....Most transactions are not relating to taxable sales, however, some are

- NON.....Non-taxable transactions
- UN.....Transactions not subject to consumption tax (untaxable transactions)
- EX.....Tax-exempt transactions

Special exception for calculating the tax amount for small and medium business entities

Small and medium business entities that have difficulty in classifying sales or purchases into the reduced tax rate and the standard tax rate may use a special exception for calculating the sales tax amount or purchase tax amount in a certain period from October 1, 2019 (The following special exception is available to businesses that select simplified taxation).

Small and medium business entities

Small and medium business entities are business entities whose taxable sales amount during a base period does not 50 million yen.

Special exception for calculating the sales tax amount (special exception for the reduced sales rate)

Small and medium business entities that have difficulty in classifying sales by tax rate may calculate the sales tax amount, using taxable sales (tax included) subject to the reduced tax rate that can be obtained by multiplying the taxable amount (tax included) by the rate of taxable sales (tax included) subject to the reduced tax rate during 10 business days, which are part of taxable sales (tax included) during the same 10 normal consecutive business days. The applicable period is from October 1, 2019 to September 30, 2023, in a taxable period.

* 10 normal consecutive business days can be any given 10 consecutive business days when you conduct ordinary business within a period that you intend to adopt the relevant special exception.

[Cases with difficulty in calculating the above rate]

Small and medium business entities that have difficulty in calculating the reduced tax rate purchase ratio or the reduced tax rate sales ratio and mainly transfer assets subject to the reduction may use a rate of 50/100.

* Business entities that mainly transfer assets subject to the reduction refer to business entities whose taxable sales subject to the reduced tax rate account is nearly 50% or more of taxable sales during the applicable period.

Taxable sales (tax included) subject to the reduced tax rate by calculation under the special exception.

$$\begin{array}{|c|} \hline \text{Taxable sales} \\ \text{(tax included)} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{The reduced tax rate} \\ \text{sales ratio or 50\%} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Taxable sales are subject to the} \\ \text{reduced tax rate (tax included)} \\ \hline \end{array}$$

Special exception for notification of the simplified tax system

Regarding the adoption of the simplified tax system, small- and medium-sized businesses that have difficulty in classifying purchases by tax rate may adopt this system from a taxable period in which they submit a "Report on the selection of the simplified tax system for consumption tax" (hereinafter referred to as "Report on the selection of the simplified tax system") during a taxable period between October 1, 2019 and September 30, 2020.

However, if they select the special exception for notification of the simplified tax system, they cannot stop adopting the simplified tax system unless having adopted for two consecutive years. The above case does not apply if they close their business.

* A Report on the selection of the simplified tax system in the case of adopting the special exception may be filed from July 1, 2019.

Contact for inquiry on the reduced tax rate system [Telephone consultation center on the reduced tax rate for consumption tax (Reduced Tax Call Center)]

Telephone 0120-205-553 (Please contact in Japanese) [Opening 9:00a.m.-5:00p.m.\(Except Saturdays, Sundays, and holidays\)](#)

In addition to the above exclusive telephone number, call the nearest tax office, follow the recorded guidance and press "3," you will be connected with the Reduced Tax Call Center. Contact information on tax offices is posted in the website of the National Tax Agency (www.nta.go.jp).

* For consulting about general matters on national taxes other than the reduced tax rate system, follow the recorded guidance and press "1."

* If you need individual consultation at a tax office (consultations for which we need to confirm concrete facts, etc. with related documents), please call the nearest tax office (follow the guidance and press "2") and make an appointment. Your cooperation would be appreciated.

消費税及び地方消費税、申告所得税及び復興特別所得税の振替納税を新規に利用される方又は依頼内容を変更される方は、このページを手引きから切り離し、次の「預貯金口座振替依頼書兼納付書送付依頼書」に必要事項を記入し、預貯金通帳に使用している印鑑を押して確定申告書と一緒に税務署に提出するか、金融機関へ提出してください。

- 振替納税（口座振替）は全国の銀行（ゆうちょ銀行を含みます）、信用金庫、労働金庫、信用組合、農協及び漁協でご利用になれます。
- 振替納税には普通預金、当座預金、納税準備預金、通常貯金等がご利用になれます。
※ 定期預金及び貯蓄預金等ではご利用になれません。
また、インターネット専用銀行等の一部金融機関、インターネット支店等の一部店舗ではご利用にならない場合があります。
- 提出の際には申告書に貼らないでください。

【注意】 転居等により申告書の提出先の税務署が変わった場合には、新たに振替納税の手続が必要となります。

Write the date from which you wish to use the tax payment by transfer account. This date has to be on or after the day you submit this request.

納付書送付依頼書

(金融機関経由印)

(提出先の税務署名を書いてください)

Cross Out, with a double line, the tax items for which you do not want to use the tax payment by transfer account.

印

氏名

印

私が納付する

- 申告所得税及復興特別所得税 (1期分、2期分、確定申告分(期限内申告分)、延納分)
- 消費税及地方消費税 (中間申告分、確定申告分(期限内申告分))

ご利用にならない税目については、二重線で抹消してください。この場合訂正印は不要です。

令和 年 月 日 以降納期が到来するものを、口座振替により納付したいので納付税額等必要な事項を記載した納付書は、指定した金融機関宛に送付してください。

※税務署 整理欄

〔 整理 番号 〕

〔 金融機 関番号 〕

〔 振替 区分 〕

〔 入力 日付 〕

〔 送付 日付 〕

(この依頼書の提出年月日を書きます。)

金融機関名

銀行・信用金庫
労働金庫・信用組合
漁協・農協

本店・支店
本所・支所
出張所 御中

あなたの住所 (〒 -) 電話 ()

(申告納税地)

氏名 (フリガナ) (金融機関お届け印)

銀行等 (ゆうちょ銀行以外)	預金の種類	1 普通	2 当座	3 納税準備
	口座番号			
	記号番号	1		0

金融機関使用欄

印

税務署から私名義の納付書が貴店(組合)に送付されたときは、私名義の上記の預貯金から次のとおり口座振替により納付することとしたいので、下記約定を承認の上依頼します。

- 対象税目
 - 申告所得税及復興特別所得税 (1期分、2期分、確定申告分(期限内申告分)、延納分)
 - 消費税及地方消費税 (中間申告分、確定申告分(期限内申告分))

ご利用にならない税目については、二重線で抹消してください。この場合訂正印は不要です。
- 振替納付日
納期の最終日(休日の場合は翌取引日)
ただし、納付の日が納期限後となる場合で、法令の規定によりその納付が納期限においてされたものとみなされるときは、貴店(組合)に納付書が到達した日から2取引日を経過した最初の取引日まで。

Write the name of the financial institute and its branch from which you wish to transfer.

Write your address on your return, if your address is different from that on your return.

Stamp with the seal that you have registered with your bank, etc. If the impression is unclear, stamp it again next to it.

Cross Out, with a double line, the tax items for which you do not want to use the tax payment by transfer account.

約 定 (必ず確認してください。)

- 預貯金の支払手続については、当座勘定規定又は預貯金規定にかかわらず、私が行うべき当座小切手の振出又は預貯金通帳及び預貯金払戻請求書の提出などいたしません。
- 指定預貯金残高が振替日において、納付書の金額に満たないときは、私に通知することなく納付書を返却されても差し支えありません。
- この口座振替契約は、貴店(組合)が相当の事由により必要と認めた場合には私に通知されることなく解除されても異議はありません。
- この口座振替契約を解除する場合には、私から(納税貯蓄組合長を経由して)指定した金融機関並びに税務署あて文書により連絡します。
- この取扱いについて、仮に紛議が生じても、貴店(組合)の責によるものを除き、貴店(組合)には迷惑をかけません。
- 貴店(組合)に対して領収証書の請求はいたしません。

- Note**
- If you have already used the tax payment by transfer account, you do not have to submit this request.
 - If you have filed your return with different tax office from that of the previous year due to changing your address, etc., you have to follow the necessary procedure to continue the tax payment by transfer account.