

Corrections in (General Form) 2011 Consumption and Local Consumption Taxes Final Return Guide

After Correction			Before Correction		
Page	Applicable point	Contents	Page	Applicable point	Contents
9	Calculate your tax base (① of the return form) (The text 3 <sup>rd</sup> line)	Calculate the total amount of sales (not including consumption and local consumption taxes) relating to taxable transactions effectuated during the taxable period (January 1st to December 31st. <u>2011</u> ).	9	Calculate your tax base (① of the return form) (The text 3 <sup>rd</sup> line)	Calculate the total amount of sales (not including consumption and local consumption taxes) relating to taxable transactions effectuated during the taxable period (January 1st to December 31st. <u>2010</u> ).
	Calculate your tax base (① of the return form) step.1-1	Enter the amounts from your <u>2011</u> blue return financial statement to column A of the table for calculating taxable transactions(Table A)		Calculate your tax base (① of the return form) step.1-1	Enter the amounts from your <u>2010</u> blue return financial statement to column A of the table for calculating taxable transactions(Table A)
	Example:Kouno Store (The 3 <sup>rd</sup> line)	○ Its income for <u>2011</u> was limited to business income derived from retail sales and the sale of fixed business assets (capital gains)		Example:Kouno Store (The 3 <sup>rd</sup> line)	○ Its income for <u>2010</u> was limited to business income derived from retail sales and the sale of fixed business assets (capital gains)
	Example:Kouno Store (The 5 <sup>th</sup> line)	○ Its taxable sales for <u>2009</u> ,its base period,were ¥19,951,456.		Example:Kouno Store (The 5 <sup>th</sup> line)	○ Its taxable sales for <u>2008</u> ,its base period,were ¥19,951,456.
	Example:Kouno Store (The 8 <sup>th</sup> line)	○ It was a tax-exempt business in <u>2010</u>		Example:Kouno Store (The 8 <sup>th</sup> line)	○ It was a tax-exempt business in <u>2009</u>
	Example:Kouno Store (The 9 <sup>th</sup> line)	○ The following represents the results taken from Kouno's <u>2011</u> blue income tax return financial statement and entered in the table for calculating taxable transactions .		Example:Kouno Store (The 9 <sup>th</sup> line)	○ The following represents the results taken from Kouno's <u>2010</u> blue income tax return financial statement and entered in the table for calculating taxable transactions .
	Example:Kouno Store (The 15 <sup>th</sup> line)	• Its complete initial inventory purchased in <u>2010</u> as a tax - exempt business is considered a taxable transaction.		Example:Kouno Store (The 15 <sup>th</sup> line)	• Its complete initial inventory purchased in <u>2009</u> as a tax - exempt business is considered a taxable transaction.
	Table A Table for calculating taxable transactions(課税取引金額計算表) (Figure of the lower right)	Year Heisei <u>23</u>		Table A Table for calculating taxable transactions(課税取引金額計算表) (Figure of the lower right)	Year Heisei <u>22</u>