# Preparing for your final return

Have all the proper documents necessary for completing your final return form ready in advance.

### 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.)

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

(-)	Documents to verify the Numb	
	(Documents which verifies the individual number of	
	the individual number of	
	the nerson filing)	

One of the following documents

Notification card

A copy of the resident register (limited to that with individual number)

Documents which verifies that the individual number on the return is that of the person filing)

Documents to verify identification One of the following documents

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 "® Amount of tax refundable for insufficient deduction") is submitted (excluding cases where a return is submitted by an inheritor), the presentatian of documents to verify the Number or a copy attached of said documents may be omitted.

### 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.

- 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

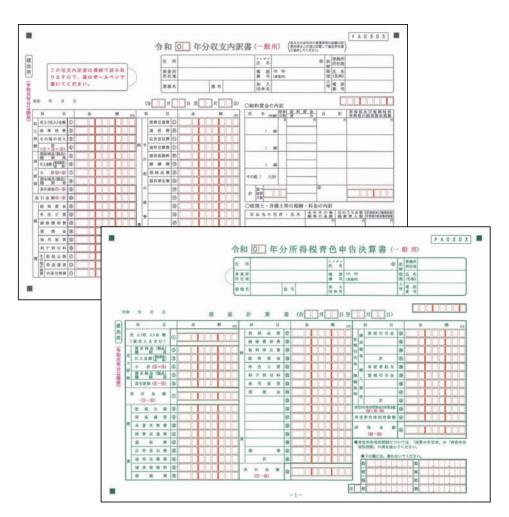
All documents are available at the reception counter of any Tax office. Please visit the Tax office covering your jurisdiction.

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

## For your reference

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

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



Basic knowledge

Preparation

Procedures

Vour return

Calculation

Local consumption

Other items

Filing and paying

Income tax adjustmen

Rough draft return form