

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"

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption tax calculation

Other items

Filing and paying

Income tax adjustment

Rough draft return form

The image displays two Japanese tax forms. The top form is FA0303, titled '令和〇〇年分収支内訳書(一般用)' (Annual Statement of Income and Expenditure - General Use). It includes a header with the year and date, a section for personal information (name, address, phone, etc.), and a large table for recording income and expenses. The bottom form is FA0203, titled '令和〇〇年分所得税青色申告決算書(一般用)' (Annual Green Return for Income Tax - General Use). It also includes a header with the year and date, a section for personal information, and a table for recording income and expenses, specifically for green returns. Both forms have a '提出用' (Submission Use) label on the left side.