

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 ⑪	(付表4-2の⑪X欄の金額)		(⑧D欄と⑧E欄の合計金額)			
	(付表4-2の⑪X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 ⑫ (⑫-⑪)	(付表4-2の⑫X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 ⑬	(付表4-2の⑬X欄の金額)		(⑪E欄×22/78)			
割納税額 ⑭	(付表4-2の⑭X欄の金額) 43,207		(⑫E欄×22/78) 16,025	59,232		
合計差引譲渡割額 ⑮ (⑭-⑬)				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)

step.2-2

step.2-1

step.3

step.4

step.7

step.12

step.5

step.13

step.14

step.15-1

step.15-2

step.16-1

step.16-2

step.17-1

step.17-2

Example of Schedule 4-2: Kouno Store

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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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		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)