

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	/
Consumption tax as local consumption tax base		⑳	⑬ (column F) of Schedule 4-1
	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.

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

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

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).

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.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.

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

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		十兆千百十億千百十萬千百十円														
※申告書(第一表)の①欄へ		①														
									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														
	4 % 適用分	③														
	6.3 % 適用分								1	2	7	0	8	3	3	3
	6.24 % 適用分								2	3	7	0	3	7	0	
	7.8 % 適用分								1	7	4	6	3	6	3	
		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														
	7.8 % 適用分	⑨														
		⑩														
		11														
		12														
		13														
消費税額		⑪														
※申告書(第一表)の②欄へ																
									1	0	8	4	6	8	0	
		21														
⑪の内訳	3 % 適用分	⑫														
	4 % 適用分	⑬														
	6.3 % 適用分								8	0	0	6	0	4		
	6.24 % 適用分								1	4	7	8	8	8		
	7.8 % 適用分								1	3	6	1	8	8		
		⑮														
									1	3	6	1	8	8		
		26														
返還等対価に係る税額		⑰														
※申告書(第一表)の⑤欄へ																
		31														
⑰の内訳	売上げの返還等対価に係る税額	⑱														
	特定課税仕入れの返還等対価に係る税額 (注1)	⑲														
		32														
		33														
		20														
地方消費税の課税標準となる消費税額 (注2)	4 % 適用分	⑳														
	6.3 % 適用分								1	6	0	1	2	1		
	6.24%及び7.8% 適用分								5	6	8	1	6			
		㉓														
									2	1	6	9	3	7		
		41														
		42														
		43														
		44														

(注1) ⑧~⑩及び⑲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) ⑳~㉓欄が還付税額となる場合はマイナス「-」を付してください。

- Basic knowledge
- Preparation
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- Completing your return
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- Rough draft return form

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 (④+⑤+⑥)	⑦								8	6	7	7	4	3			
	控除不足還付税額 (⑦-②-③)	⑧														13		
	差引税額 (②+③-⑦)	⑨								2	1	6	9	0	0	15		
	中間納付税額	⑩													0	0	16	
	納付税額 (⑨-⑩)	⑪								2	1	6	9	0	0	17		
	中間納付還付税額 (⑩-⑨)	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 (㉑-㉒)	㉒								5	9	2	0	0	56			
	中間納付還付譲渡割額 (㉑-㉒)	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	⑳								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 type="checkbox"/>	無	32	
	工事進行基準の適用	<input type="checkbox"/>	有	<input type="checkbox"/>	無	33	
	現金主義会計の適用	<input type="checkbox"/>	有	<input 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 type="checkbox"/>	無	35	
	参考事項	区分	課税売上高 (免税売上高を除く) 千円	売上割合%			
		第1種				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		
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	<input checked="" type="checkbox"/> (電話番号 - -)						
<input type="checkbox"/>	税理士法第30条の書面提出有						
<input type="checkbox"/>	税理士法第33条の2の書面提出有						

㉔ = (⑪+㉒) - (⑧+⑫+⑲+㉓)・修正申告の場合㉔ = ⑭+㉕
 ㉔が還付税額となる場合はマイナス「-」を付してください。