Preparing for your final return

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

Document to submit

The following documents must be submitted when filing your consumption and local consumption taxes final return (not suitable for the simplified tax system).

- Consumption and Local Consumption Taxes Final Return Form (General Form) (Page 1) and (Page 2)
- [Schedule 1-3] Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base(General Form)
- [Schedule 2-3] Table for calculating the deductible tax on purchases (General Form)
- * Sole proprietors filing a rerturn for refund (when a figure is entered in "® Tax refundable for insufficient deduction" of the return form (Page 1) should submit a "statement for claiming a consumption tax refund (for Sole proprietors)" with their final return form.
- * When small and medium business entities that have a difficult situation for classifying and tallying tax-included prices of the transfer, etc. of taxable assets or payable consideration related to taxable purchases by tax rate adopt a special exception for calculating the tax amount, it is required to submit final tax returns with the following documents attached there to in accordance with a special exception to be adopted:
- The table for calculating the amount of 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)
- The table for calculating the amount of the consideration of the transfer, etc. of taxable assets [for the taxable period in which the reduced purchase rate for retail. etc. is used] (for sales classification)
- The table for calculating the tax amount on taxable purchases, etc. [for the taxable period in which the reduced purchase rate for retail, etc. is used] (for purchase classification).

For details, please refer to page 50 of the guide.

。 消費税の適付申告に関する明細書(※人※※※

主な輸出取引等の明細(取引金額製銀の上位6番目まで記載してくださ

	第5-03-04年 観察仕入れ等の機能の計算表 [小 雅 母 最 級 男 で る 服	
RE-CONSIC.	第の対価の側の計算表 [小生等 転放化入剤 含ま ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・	党業及び小党 ら役込引取領 をことができま
HEIC		った郵売業及び小売業に 率の異なるごとに区分して
	事表 【 福祉県上開会(10 管集日)を 売上区分用	校治等の一部を改正する
に可称するが、環境等の代す。2015年11月7月で行う 見取引及び旧税率8.25年31月前通用される取引 水事信があるときは、この計算安を使用して計 1年15月3日18日80日。	争乗者が、適所対象所則中に関われるいくけつに終化資金の機能 は旅く、)の接込価額を展示の異なるごとに区分して合計することにつ 算をすることができます。(所得税法等の一部を改正する法律(平成28	の計会計
の(D-11年に 当該選用対象展開中に行っ 形 知 問	た数引について影響してください。	
用対象期間 ~	氏名又は名称	
	事業の区分ごとの計算	
関税資金の譲渡等の税込銀額の合計額 (I		
	4 7 1 4 7 1 4 7 1	
通常の事業を行う連続する10営業日 ②	(8) · · (8) · · (8) · ·	
②の規則中に行った課税資金の譲渡等の 税と偏額の合計額		
②のうち、軽減対象資金の譲渡等(長幸 6.34%適用分に係る部分の金額(長込)(G		%)
A)		7 255 (811)
程 減 光 上 別 合 (金/3) (61)	(%) (%) (%) assuer assuer	月 日本
軽減対象資金の譲渡等(税率6.24%適用 分)の対価の額の合計額(税款を)	n n n	
(()×9/()×100/100 (6s)	<u> </u>	
軽減対象資金の譲渡等以外の理板資金の 譲渡等税率2.8%連用分の対価の額の合 対額(税款き) ((①ー(①×④/②))×100/120(60)		この予測機を等待されるからでは、 計型機に、否定び否備の全額
(41) ±21.17軽減対象資産の譲渡等(利用)(21) (32/210)を当該割合2みなして計算すること の金額の計算1:25・で、「32/31を「30/11	通常のを行う事業者が、報酬の上部のの基立につき調整な事情をあるときは、 かできる、その場合は、②一切機は影響です。⑤機におおお聞に、⑥及び可機 かはてお答さ。	
		<u> </u>
分の対象の部の合計像(接近き)(数2)		
軽減対象資金の譲渡等に外の課税資金の 譲渡等(祝率3.4%連用分)の対価の額の合 計額(税款等)(担3)		<u>-</u>
	・・・イヤン等金における維持発展の構成性の対象の類を含む。 等限率なおと適用が0.00~6年で19年金における機能発展の構成等の対象の数を含む。	
軽減対象資金の譲渡等(税率4.24%)途用 分の対信の場合の計算(報等5.2	#打撃・1七世界でも振行に、打虐1-10-07-20億一 (対力)-1七世界でも指行に、打虐1-10-07-20億一	
(((((((((((((((((((((((((((((((((((((1	世界にたます。
軽減対象資金の譲渡等以外の課稅資金の 譲渡等(税率7.8%適利分)の対値の額の合 計額(税該き)	等行政・1を使用する場合は、行政・12の小工場へ 等行政・1を使用する場合は、行政・12の公工場構へ	D~の機を確定的算にたとで、
(②合計+図) 1 会額の計算は25mでは、1円未満の複数を切り合く 2 実施の区分でから計算は、の計算系に示象しません。	A A A A A A L この計算基金複数的原理し、英語の区分ごと口へ可編を確定計算したとせ、	

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Enter the value in the return form (Page 1 and Page 2)

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Q.Where can I obtain the documents I need to submit?

A. There are 2 ways to obtain the documents.

By Internet

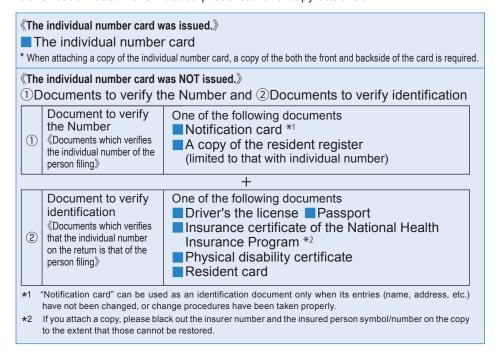
All documents can be downloaded from the National Tax Agency website (https://www.nta.go.jp).

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.

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.



* 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.

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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 amount of transaction subject to consumption tax, 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.

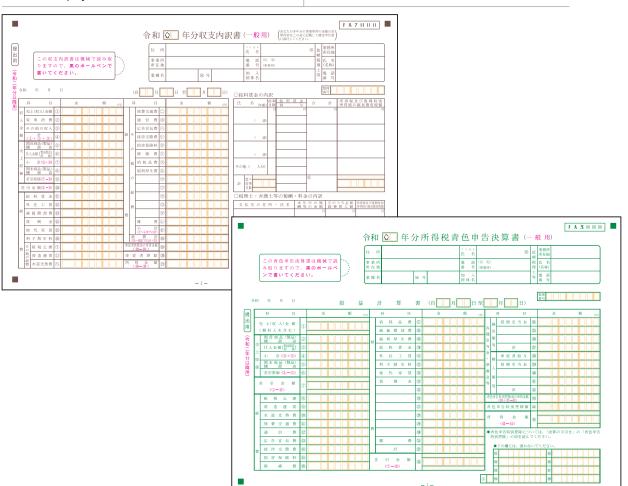
- Table for calculating taxable transactions (for business income) [Table A]
- Table for calculating taxable sales [Table B]
- Table for calculating taxable purchases [Table C]
- * This guide explains how to calculate tax by using the above calculation forms.

 Aside from the above, there are also forms for calculating taxable transactions specially made for real estate income and agricultural income.

For your reference

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

O Document that shows calculation results for each sale and purchase item	Blue return financial statement, statement of revenue and expenditures, etc.
O Documents that itemizes all transactions (Those classified by the applicable tax rate of the taxable transactions of the consumption tax)	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"



In case where there are transactions subject to former tax rates

This "Guide" explains about the case where there are only transactions subject to new tax rates (7.8% and 6.24%) has been conducted during the taxable period for a tax return (in 2020) (the case that is calculated by using Schedules 1-3 and 2-3). In case where there is a transaction subject to former tax rates, it is calculated by using Schedules 1-1, 1-2, 2-1 and 2-2 because calculation methods of the amount of local consumption tax are different.

These schedules used in this case can be downloaded from the website of the National Tax Agency (https://www.nta.go.jp). If you have any questions about how to fill in the tax return form, please contact the Tax office covering your jurisdiction.

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