

Other items

Enter necessary entries other than tax calculations.

A Filing date, name of Tax office for filing, place for tax payment, business name or shop name, individual number and the name of filer

Filing date (Page 1)

Enter the year, month and day the return form is filed.

Name of Tax office for filing (Page 1)

Enter the name of the Tax office where the return form is submitted.

Place for tax payment, business/shop name (Page 1, Page 2)

Enter the address, telephone number and business name for which you are filing the return.

Individual Number (Page 1)

Enter the Individual Number of the person filing. You need to present your identification document or attach a copy of your identification document in order for the Tax office to confirm your identification. Please see P8 for details.

Name of filer (Page 1, Page 2)

Enter the name of the person filing, the pronunciation in Japanese syllabary and affix his or her seal.

B Taxable period and heading

Taxable period (Page 1, Page 2)

The taxable period for Sole proprietors is, in principle, a calendar year (January 1st to December 31st). Sole proprietors who have received their return form by post from the Tax office will have taxable period printed on the form.

(Note) In the imperial era column, circle "Reiwa."

Please note tax returns will be also treated as valid ones without circling the era.

When writing a taxable year, please use numerals.

Heading (Page 1, Page 2)

Enter "FINAL" in the parentheses of the heading.

C Supplemental and reference items (Page 1)

Installment basis, deferred payment basis etc., percentage of consumption method, cash basis accounting if applying

If applying a special sales basis, circle the appropriate "Y"「有」mark. Circle the "N"「無」mark if not applying a special sales basis.

Applying a special method for calculating consumption tax on the tax base

If one of the special methods for tax base consumption tax calculation is applicable to all or part of your sales, circle the "Y"「有」mark. If not applicable, circle the "N"「無」mark.

Tax deduction calculation method

Circle the calculation method that applies to step.14(P23).

Taxable sales for the base period

Enter your taxable sales for 2018.

D Financial institution for refund collection (Page 1)

Sole proprietors claiming a refund (if the calculation result for item ②⑥ of the return form (Page 1) is negative) should select one of the following items pertaining to receiving the refund.

- The name of the bank account or the Japan Post Bank savings account. Funds can only be transferred at accounts in the name of the person filing the return.
Concerning the name of the bank account or the Japan Post Bank savings account, fund transfers may be impossible in the event ① the name of a store, shop or office is included in your name, or ② the account is in your maiden name. Please use an account in your name only.
- If a tax agent is designated, it will be the savings account in the name of that tax agent.
- Transfers to banks existing only on the Internet.
Refunds may not be transferred to an electronic bank on the Internet, excluding those banks specified. Please inquire to your bank about whether or not the refunds may be transferred.

i If choosing a bank account transfer

Enter the name of the financial institution, the name of the branch, the type of account and the account number.

ii If choosing a Japan Post Bank account transfer

Enter only the reference number appearing on savings account passbook.

Entry example for designating a Japan Post Bank savings accounts

| | | |
|---|-------------------|------|
| 還 付 す る 金 融 機 関 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 | Ixxxx0-xxxxxxxxxx | |
| 郵便局名等 | | |

With regard to persons who wish to receive their refund from a Japan Post Bank branch or over-the-counter at a post office, please just write the name of post office, etc. in question.

E Special calculation of the tax due to the Supplementary Provisions of the Amendment Act (Page 2)

There is a difficult situation for each that total by separating accounting by the tax rate, such as taxable sales or taxable purchases with the implementation of the reduced rate system of consumption tax small and medium sized operators, tax base by applying the special tax calculation or if you are calculating the consumption if you are calculating the consumption tax applied to taxable purchases, etc. and give the circle to the appropriate special tax calculation.

| 改正法附則による税額の特例計算 | | |
|-----------------|----------------------------------|----------|
| 軽減売上割合(10営業日) | <input checked="" type="radio"/> | 附則38① 51 |
| 小売等軽減仕入割合 | <input checked="" type="radio"/> | 附則38② 52 |
| 小売等軽減売上割合 | <input checked="" type="radio"/> | 附則39① 53 |

Please see P50 for details.

Referring to A of P34

第3-(1)号様式

令和 3年 3月 12日
Kojimachi 税務署長殿

納税地 3-1-1, Kasumigaseki, Chiyoda-ku
(電話番号 03 - 3210 - ××××)

(フリガナ) コウノショウテン
屋号 Kouno Store

個人番号 ××××××××××××××××

(フリガナ) コウノ タロウ
氏名 Taro Kouno

※ 一連番号

所管 届出 整理号

申告年月日 令和 年 月 日

申告区分 指導等 庁指定 局指定

通信日付印 確認印 確認書類

個人番号カード 通知カード・運転免許証 その他

身元確認

指導年月日 相談区分1 区分2 区分3

個人事業者用 第一表 令和元年十月一日以後終了課税期間分(一般用)

自 平成 2年 1月 1日 課税期間分の消費税及び地方消費税の(確定)申告書

至 令和 2年 12月 31日

中間申告 自 平成 年 月 日

の場合の 対象期間 至 令和 年 月 日

| 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 | | | | | | | | | 2 | 0 | 8 | 1 | 9 | 0 | 0 | 0 |
| 消費税額 | ② | | | | | | | | | 1 | 4 | 3 | 4 | 5 | 2 | 9 | |
| 控除過大調整税額 | ③ | | | | | | | | | | | | | | | | |
| 控除返還等対価に係る税額 | ④ | | | | | | | | | 1 | 1 | 7 | 3 | 4 | 8 | 8 | |
| 控除税額小計 | ⑤ | | | | | | | | | 1 | 1 | 7 | 3 | 4 | 8 | 8 | |
| 控除不足還付税額 | ⑥ | | | | | | | | | | | | | | | | |
| 差引税額 | ⑦ | | | | | | | | | 2 | 6 | 1 | 0 | 0 | 0 | 0 | |
| 中間納付税額 | ⑧ | | | | | | | | | | | | | | | | |
| 納付税額 | ⑨ | | | | | | | | | 2 | 6 | 1 | 0 | 0 | 0 | 0 | |
| 中間納付還付税額 | ⑩ | | | | | | | | | | | | | | | | |
| この申告書が修正申告である場合 | ⑪ | | | | | | | | | | | | | | | | |
| 課税売上割合 | ⑫ | | | | | | | | | 2 | 0 | 8 | 2 | 0 | 7 | 0 | 6 |
| 課税資産の譲渡等の対価の額 | ⑬ | | | | | | | | | 2 | 1 | 1 | 7 | 0 | 7 | 0 | 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 | ⑭ | | | | | | | | | 2 | 6 | 1 | 0 | 0 | 0 | 0 | |
| 還付額 | ⑮ | | | | | | | | | | | | | | | | |
| 納付税額 | ⑯ | | | | | | | | | 7 | 3 | 6 | 0 | 0 | 0 | | |
| 中間納付還付譲渡割額 | ⑰ | | | | | | | | | | | | | | | | |
| 納付譲渡割額 | ⑱ | | | | | | | | | 7 | 3 | 6 | 0 | 0 | 0 | | |
| 中間納付還付譲渡割額 | ⑲ | | | | | | | | | | | | | | | | |
| この申告書が修正申告である場合 | ⑳ | | | | | | | | | | | | | | | | |
| 消費税及び地方消費税の合計(納付又は還付)税額 | ㉑ | | | | | | | | | 3 | 3 | 4 | 6 | 0 | 0 | | |

| | | | | | | |
|------|------------------------|----------------------------------|--------|----------------------------------|-----------|----|
| 付記事項 | 割賦基準の適用 | <input type="radio"/> | 有 | <input checked="" type="radio"/> | 無 | 31 |
| | 延払基準等の適用 | <input type="radio"/> | 有 | <input checked="" type="radio"/> | 無 | 32 |
| | 工事進行基準の適用 | <input type="radio"/> | 有 | <input checked="" type="radio"/> | 無 | 33 |
| | 現金主義会計の適用 | <input type="radio"/> | 有 | <input checked="" type="radio"/> | 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="radio"/> | 有 | <input checked="" type="radio"/> | 無 | 35 |
| 参考事項 | 課税売上高5億円超又は課税売上割合95%未満 | <input type="radio"/> | 個別対応方式 | <input checked="" type="radio"/> | 一括比例配分方式 | 41 |
| | 上記以外 | <input checked="" type="radio"/> | 全額控除 | | | |
| | 基準期間の課税売上高 | | | | 19,951 千円 | |

Referring to C of P34

Referring to D of P34

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

(電話番号 - -)

税理士法第30条の書面提出有

税理士法第33条の2の書面提出有

㉑が還付税額となる場合はマイナス「-」を付してください。

Referring to P14 to 33

- Basic knowledge
- Preparation
- Procedures
- Completing your return
 - Calculation
 - Local consumption tax calculation
 - Enter the value in the return form (Page 1 and Page 2)
 - Other items

- Filing and paying
- Income tax adjustment
- Rough draft return form

第3-(2)号様式

課税標準額等の内訳書

Referring to A of P34

Referring to E of P34

| | |
|--------|---|
| 納税地 | 3-1-1, Kasumigaseki, Chiyoda-ku (電話番号 03 - 3210 - ××××) |
| (フリガナ) | コウノショウテン |
| 屋号 | Kouno Store |
| (フリガナ) | コウノ タロウ |
| 氏名 | Taro Kouno 甲野 |

| | | |
|-----------------|-----------------------|----------|
| 改正法附則による税額の特例計算 | | |
| 軽減売上割合(10営業日) | <input type="radio"/> | 附則38① 51 |
| 小売等軽減仕入割合 | <input type="radio"/> | 附則38② 52 |
| 小売等軽減売上割合 | <input type="radio"/> | 附則39① 53 |

個人事業者用
第二表

自 平成 年 月 日
課税期間分の消費税及び地方消費税の(確定)申告書
至 令和 年 月 日 日

中間申告 自 平成 年 月 日
の場合の 年 月 日

Referring to P14 to 33

令和元年十月一日以後終了課税期間分

| 課税標準額 | ① | 十 | 兆 | 千 | 百 | 十 | 億 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 円 | | | | | |
|------------------------------|-------------------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| 課税標準額 ※申告書(第一表)の①欄へ | ① | | | | | | | | | | | 2 | 0 | 8 | 1 | 9 | 0 | 0 | 0 | 01 |
| 課税資産の譲渡等の対価の合計額 | 3 % 適用分 | ② | | | | | | | | | | | | | | | | | | 02 |
| | 4 % 適用分 | ③ | | | | | | | | | | | | | | | | | | 03 |
| | 6.3 % 適用分 | ④ | | | | | | | | | | | | | | | | | | 04 |
| | 6.24 % 適用分 | ⑤ | | | | | | | | | | | 1 | 2 | 1 | 3 | 8 | 8 | 8 | 05 |
| | 7.8 % 適用分 | ⑥ | | | | | | | | | | | 8 | 6 | 8 | 1 | 8 | 1 | 8 | 06 |
| | ⑦ | | | | | | | | | | | 2 | 0 | 8 | 2 | 0 | 7 | 0 | 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 | | | | | | | | | | | | | | | | | | 11 |
| | 7.8 % 適用分 | ⑨ | | | | | | | | | | | | | | | | | | 12 |
| | | ⑩ | | | | | | | | | | | | | | | | | | 13 |
| 消費税額 ※申告書(第一表)の②欄へ | ⑪ | | | | | | | | | | | 1 | 4 | 3 | 4 | 5 | 2 | 9 | | 21 |
| ⑪の内訳 | 3 % 適用分 | ⑫ | | | | | | | | | | | | | | | | | | 22 |
| | 4 % 適用分 | ⑬ | | | | | | | | | | | | | | | | | | 23 |
| | 6.3 % 適用分 | ⑭ | | | | | | | | | | | | | | | | | | 24 |
| | 6.24 % 適用分 | ⑮ | | | | | | | | | | | 7 | 5 | 7 | 4 | 1 | 1 | | 25 |
| | 7.8 % 適用分 | ⑯ | | | | | | | | | | | 6 | 7 | 7 | 1 | 1 | 8 | | 26 |
| 返還等対価に係る税額 ※申告書(第一表)の⑤欄へ | ⑰ | | | | | | | | | | | | | | | | | | | 31 |
| ⑰の内訳 | 売上げの返還等対価に係る税額 | ⑱ | | | | | | | | | | | | | | | | | | 32 |
| | 特定課税仕入れの返還等対価に係る税額 (注1) | ⑲ | | | | | | | | | | | | | | | | | | 33 |
| 地方消費税の課税標準となる消費税額 (注2) | | ⑳ | | | | | | | | | | 2 | 6 | 1 | 0 | 0 | 0 | | | 41 |
| | 4 % 適用分 | ㉑ | | | | | | | | | | | | | | | | | | 42 |
| | 6.3 % 適用分 | ㉒ | | | | | | | | | | | | | | | | | | 43 |
| | 6.24%及び7.8% 適用分 | ㉓ | | | | | | | | | | | 2 | 6 | 1 | 0 | 0 | 0 | | 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) ㉑～㉓欄が還付税額となる場合はマイナス「-」を付してください。