

step.16 Enter the amount of consumption tax representing the local consumption tax base

If there is a value appearing in ⑨ of Schedule 4-3, enter the "⑨Balance" in ⑪ of Schedule 4-3.

If there is a value appearing in ⑧ of Schedule 4-3, enter the "⑧Amount of the refundable for insufficient deduction" in ⑩ of Schedule 4-3.

Example: Kouno Store

Enter ¥231,200 (Schedule 4-3,⑨) in ⑪ of Schedule 4-3.

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 ⑫ or ⑬ of Schedule 4-3.

$$\text{"⑩Amount of tax refundable for insufficient deduction" or "⑪Balance"} \times \frac{22}{78} = \text{"⑫Amount of tax refundable" or "⑬Amount of tax payable"}^*$$

*rounded down to the nearest ¥100

Example: Kouno Store

The amount of tax payable is obtained as follows.

(Enter the value in ⑬ of Schedule 4-3)

$$\text{¥} \underline{231,200} \times \frac{22}{78} = \text{¥} \underline{65,210}$$

$$\text{¥} \underline{65,210} \rightarrow \text{¥} \underline{65,200}$$

(rounded down to the nearest ¥100)

Kouno Store's Schedule 4-3 is as follows.

第4-(11)号様式

付表4-3 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		2・1・1～2・12・31		氏名又は名称	Taro Kouno
区分		税率 6.24 % 適用分 A	税率 7.8 % 適用分 B	合計 C (A+B)	
課税標準額	①	9,481,000	7,236,000	16,717,000	
課税資産の譲渡等 の対価の額	① 1	9,481,481	7,236,363	16,717,844	
消費税額	②	591,614	564,408	1,156,022	
貸倒回収に係る消費税額	③				
控除 税額	控除対象仕入税額	473,291	451,526	924,817	
	返還等対価に係る税額				
	貸倒れに係る税額				
	控除税額小計 (④+⑤+⑥)	473,291	451,526	924,817	
控除不足還付税額 (⑦-②-③)					
差引税額 (②+③-⑦)			231,200		
地方と消費 税の課税 標準額	控除不足還付税額 (⑧)				
	差引税額 (⑨)			231,200	
譲渡 割納 税額	還付額				
	納税額			65,200	

注意 金額の計算においては、1円未満の端数を切り捨てる。

(R1.10.1以後終了課税期間用)

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