

Other items

Enter necessary entries other than tax calculations.

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

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 P7 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)

Taxable period for Sole proprietors is, as a rule, 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.

Entry example

自 平成 2 年 1 月 1 日 課税期間分の消費税及び地方
 至 令和 2 年 1 2 月 3 1 日 消費税の(確定)申告書

C Supplemental 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.

Example: Kouno Store

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

D Reference items(Page 1)

Applying a special methods 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.

Taxable sales (tax excluded) and sales ratio per business type

○Taxable sales (tax excluded)

Enter the taxable sales (tax excluded) per business type calculated in step 8-1(P21) rounding down to the nearest ¥1,000.

○Sales ratio

Enter the sales ratio per business type calculated in step 9(P22).

Applying the special calculation method

If the amount calculated in step 12(P24) using the basic formula A was entered as a deductible tax on purchases, circle the "N" [無]. If the amount entered as the deductible tax on purchases was calculated using either B, C or D, circle "Y" [有].

Example: Kouno Store

参 考 事 項	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
	区分	課税売上高 (免税売上高を除く) 千円	売上割合%				
	第1種		<input type="radio"/>	有	<input checked="" type="radio"/>	無	36
	第2種	16,463	<input type="radio"/>	有	<input checked="" type="radio"/>	無	37
	第3種		<input type="radio"/>	有	<input checked="" type="radio"/>	無	38
	第4種	255	<input type="radio"/>	有	<input checked="" type="radio"/>	無	39
	第5種		<input type="radio"/>	有	<input checked="" type="radio"/>	無	42
第6種		<input type="radio"/>	有	<input checked="" type="radio"/>	無	43	
	特例計算適用(令57③)		<input checked="" type="radio"/>	有	<input type="radio"/>	無	40

E Financial institution for refund collection

Sole proprietors claiming a refund (if the calculation result for item ② of the return form (Page 1) is negative) should select one of the following items pertaining to receiving the method.

* The name of the bank account or the Japan Post Bank savings account. Funds can only be transferred to 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 を 金 融 機 関 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	1xxx0-xxxxxxxxx	
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.

F Special calculation of the tax due to the Supplementary Provisions of the Amendment Act

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 tax applied to taxable purchases, etc. and give the circle to the appropriate special tax calculation. Please see P50 for details.

軽減売上割合（10営業日）	<input type="checkbox"/>	附則38①	51
小売等軽減仕入割合	<input type="checkbox"/>	附則38②	52
小売等軽減売上割合	<input type="checkbox"/>	附則39①	53

G K 0 6 0 1

第3-(2)号様式

課税標準額等の内訳書

Referring to A of P35

Referring to F of P36

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

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

OCR入力用(この用紙は機械で読み取ります。折ったり汚したりしないでください。)

個人事業用
第二表
令和元年十月一日以後終了課税期間分

Referring to B of P35

課税期間分の消費税及び地方消費税の(確定)申告書

自 平成 2 年 1 月 1 日
至 令和 2 年 1 月 31 日

中間申告 自 平成 年 月 日
の場合の
申告期間 平成 年 月 日

Referring to P14 to 34

課税標準額	①	十	兆	千	百	十	億	千	百	十	万	千	百	十	一	円	
課税標準額 ※申告書(第一表)の①欄へ	①						1	6	7	1	7	0	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														02	
	4 % 適用分	③														03	
	6.3 % 適用分	④														04	
	6.24 % 適用分	⑤								9	4	8	1	4	8	1	
	7.8 % 適用分	⑥								7	2	3	6	3	6	3	
		⑦								1	6	7	1	7	8	4	4
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															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												5	9	1	
	7.8 % 適用分	⑯												5	6	4	
		⑰														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														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	3	1	
		㉔											2	3	1	2	
		㉕														44	

(注1) ②、③及び④は、一般課税として申告する場合、軽減売上割合が0%未満かつ、特定課税仕入れがある事業者のみ記載し、また、⑩～⑬欄が還付税額となる場合はマイナス「-」を付してください。