Completing 2 of the return form

# Local consumption tax calculation

Refer to the example and calculate your local consumption tax.

### 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 0 of Schedule 4-3.

#### Example: Kouno Store

Enter  $\frac{231,200}{}$  (Schedule 4-3,9) in 0 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 @ or ® of Schedule 4-3.

"@Amount of tax refundable for insufficient deduction" or "①Balance"

## Example: Kouno Store

The amount of tax payable is obtained as follows.

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

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

(rounded down to the nearest ¥100)

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

		課税	期「	- I	3 · 1 · 1 ~ 3 · 12 · 3	1 氏名又は名称	Taro Kouno	
×	<u>.</u>		3	<del>)</del>	税率 6.24 % 適 用 分	税 率 7.8 % 適 用 分 B	合 計 C (A+B)	
課	税	標準	額	1	9,481, <sub>000</sub>	7,236, <sub>000</sub>	※第二表の①懶へ 円 16,717, 000	step.2-
課利の	脱 資 ) 対	産の譲り 価の	度 等額	1	※第二表の⑤欄へ 9,481,481	第二表の⑥欄へ 7,236,363	※第二表の①欄へ 16,717,844	step.2-
消	費	税	額	2		(付表5-3の①B欄へ 8第二表の®欄へ 564,408	※付表5-3の①C欄へ ※第二表の①欄へ 1,156,022	step.3
貸倒	]回収(	こ係る消費	税額	3	※付表5-3の②A欄へ ※	<b>☆付表5−3の②B欄へ</b>	※付表5-3の②C欄へ ※第一表の③欄へ	step.4
控	控除	対象仕入	税額	4	(付表5-3の⑤A欄又は⑪A欄の金額) (イフス・291) (イフス	付表5-3の③B欄叉は劉B欄の金額) <b>451,526</b>	(付表5-3の⑤C欄又は⑥C欄の金額) ※第一表の①欄へ <b>924,817</b>	step.7 step.12
除	返 選に 係	巻 等 対	価額	5	※付表5−3の③Α欄へ ※	∜付表5−3の③B欄へ	※付表5-3の③C欄へ ※第二表の⑰欄へ	step.5
税	貸倒;	れに係る	税額	6			※第一表の⑥欄へ	step.13
額		税 額 小 (4 (5 + 6) (6 (6 (6 (6 (6 (6 (6 (6 (6 (6 (6 (6 (6	、計	7	473,291	451,526	※第一表の⑦欄へ 924,817	step.14
控队		足 還 付 和	兑 額	8			※第一表の⑤欄へ	step.1
<b>差</b> 地準	引 (②·	税 +3-⑦)	額	9			※第一表の①欄へ 231,2 00 ※第一表の①欄へ	
方消費で		不足還付 (8)	税額	10			※マイナス「一」を付して第二表の⑩及び怨欄へ	step.1
の課税標	差	引 税 (⑨)	額	11)			※第一表の③欄へ ※第二表の③及び③欄へ <b>231,2</b> 00	
譲渡	還	付	額	12			(頭C欄×22/78) ※第一表の頭欄へ	) at 1:
割	納	税	額	13			(①C欄×22/78) ※第一表の⑩欄へ <b>65,2</b> 00	step.1

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

iling and paying

Income tax adjustmen

Rough draft return for