Other items

Enter necessary entries other than tax calculations.

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)

Α

В

С

D

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

Name of Tax office for filiing(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 orde for the Tax office to confirm your identification. Pleas see P7 for details.

Name of filer (Page 1, Page 2)

Entry example

至全和

Enter the name of the person filing, the pronunciation Japanese syllabary.

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,"

When writing a taxable year, please use numerals.

Heading(Page 1, Page 2)

Enter "FINAL" in the parentheses of the heading.

Supplemental items (Page 1)

Installment basis, deferred payment basis etc., percentage of completion method, cash basis acounting 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	割賦基準の適用	\bigcirc	有	0	無 31
53	延払基準等の適用	\bigcirc	有	0	無 32
事	工事進行基準の適用	\bigcirc	有	0	無 33
項	現金主義会計の適用	\bigcirc	有	0	無 34

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 OTaxable sales (tax excluded)

Enter the taxable sales (tax excluded) per business type calculated in step 8-1(P19) rounding down to the nearest ¥1,000.

OSales ratio

Enter the sales ratio per business type calculated in step 9(P20).

Applying the special calculation method

If the amount calculated in step 12(P22) 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」.



av navmant business nome ar aban nome	Basic knowledge				
ax payment, business name or shop name,	Basic knowledge				
	Preparation				
Number(Page 1) e Individual Number of the person filing.	Procedures				
ed to present your identification document or a copy of your identification document in order	Completing your return				
for details.	Calculation				
filer (Page 1, Page 2) e name of the person filing, the pronunciation in se syllabary.	Local consumption tax calculation				
So Synabaly.	Enter the value in the return form (Page 1 and Page 2)				
	Other items				
	Filing and paying				
example	Income tax adjustment				
3 年 1 月 1 日課税期間分の消費税及び地方	Rough draft return form				
3 年12月31日消費税の(確定)申告書					

Financial institution for refund collection

* 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.

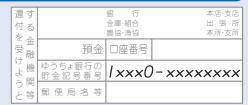
Concerning the name of the bank account or the Japan Post Bank savings account, fund transfers may be impossible in the event ①the name of a store, shop or office is included in your name, or ②the account is in your maiden name. Please use an account in your name only.

* 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



* 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.

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

With the implementation of the reduced tax rate system for consumption tax, if a small and medium business entity that has difficulty in totaling taxable sales by classifying them into different tax rates is calculating the tax base by applying special exception for calculating the tax amount, place a circle on the applicable special exception.

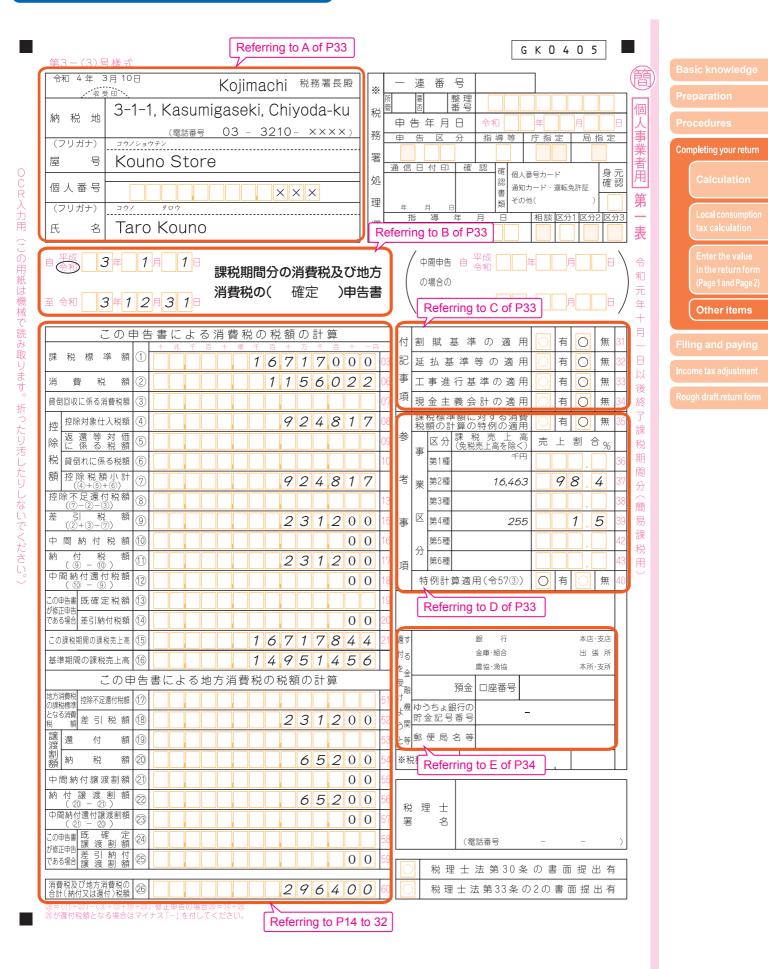
Please see P46 for details.

改	īĒ	法	Dy	則	E	よ	31	说書	夏の	特	例	āt	算
軽	減了	5 £	割 :	含 (10	営	業日)	0	附	N38	Ð	加
小	売	箺	軽	瀻	仕	λ	割	合	0	Ndy	N38	Ż	ŝ
小	売	等	軽	滅	売	E	割	合	0	附	139	Ð	T.

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Ε

Example of a return form (Page 1): Kouno Store



35

第3-(2)号 課税標準	^{様式} 額等の内訳書	Referring to A of P33		Referring to V I番号	F of P34	к О е	501	一個
納 税 地 (フリガナ) 屋 号 (フリガナ) 氏 名	3-1-1, Kasum (@BB#9 JD/JJJDFX Kouno Store JD/ 900 Taro Kouno	igaseki, Chiyoda-kı 03 - 3210 - ×××× Ə		改正法附則に 軽減売上割合(10 小売等軽減仕 小売等軽減売 Referring to B of P)営業日) 入 割 合 上 割 合	<u></u> β	持例計 付則38① 付則38② 付則39①	51 52
	年 12月31 日		申告書	の場合の	成 和 214 to 32			日)令和元年十
	税 標 ※申告書(第一	準 客 表)の①欄へ			167	17(000	
折ったり汚したりしないでください。) 新ったり汚したりしないでください。) 消 消	等の 0 の額	3 % 適用分 4 % 適用分 6.3 % 適用分	12 13 14			3 6 3		02 秋後終了 03 04 04 11 05 11 12 13 21 22 23 24
		6.24% 適用分 7.8%適用分 に係る税客 表)の⑤欄へ 手対価に係る税額(注1	18				5 1 4 4 0 8	25 26 31 32
地 方 洋 課税標	肖費 税 の 準となる 税 額	 ・ ・ ・ ・					2 0 0 	41 42 43 44

(注2) ⑳~㉓欄が還付税額となる場合はマイナス「-」を付してください。