

Other items

Enter necessary entries other than tax calculations.

- A** Filing date, name of the Tax office covering your jurisdiction, 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 the Tax office covering your jurisdiction (Page 1)

Enter the name of the Tax office covering your jurisdiction.

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

Enter the place for tax payment, 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.

* Individual number needs to be entered only on Page 1 of the tax return.

- B** (For individuals) Having the continued will to use account transfer or not?(Page1)

When the tax office covering your jurisdiction has changed due to relocation, etc., if you wish to keep using the transfer account used before the relocation, please circle the item.

* For those who will not be subject to any tax payment obligation or for whom a tax refund will be made in the final tax return of this period, it is requested to put a circle in the space, if wishing to continue tax payment by transfer account.

 (個人の方) 振替継続希望

- C** 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) When writing a taxable year, please use numerals.

Heading (Page 1, Page 2)

Enter "FINAL" in the parentheses of the heading.

- D** Supplemental and reference items (Page 1)

Installment basis, deferred payment basis etc., percentage of completion 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(P21).

Taxable sales for the base period

Enter your taxable sales for 2020.

- E** 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 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. (accounts to receive public funds cannot be used)
- 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

遷す 付を 受け よ う と 等	銀行	本店・支店
	金庫・組合 農協・漁協	出張所 本所・支所
預金	口座番号	
ゆうちょ銀行の 貯金記号番号	1xxx0-xxxxxxxx	
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** (For individuals) Use of an account to receive public funds(Page1)

If you wish to send a wire transfer to the account for receiving public funds (only for those who have already registered an account for receiving public funds), please circle the item.

* The "financial institution where you wish to receive a refund" need not be specified. (In case it is specified, a wire transfer will be made to the stated deposit and savings account.)

* An account to receive public funds cannot be used if the identity is not confirmed because the individual number of the person filing the return (My Number) may be incorrectly described or the documents used to confirm the identity may not suffice.

 (個人の方) 公金受取口座の利用

- G** In case any of the documents based on the Certified Public Tax Accountant Act is submitted (Page 1)

When submitting the "certificate of the tax agency authorities prescribed in Article 30 of the Certified Public Tax Accountant Act" or an "attachment that describes the calculation, assessment items, etc. as prescribed in Article 33-2 of the Certified Public Tax Accountant Act," please circle the applicable items.

- H** Special calculation of the tax due to the Supplementary Provisions of the Amendment Act (Page 2)

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.

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="checkbox"/>	附則38① 51
小売等軽減仕入割合	<input checked="" type="checkbox"/>	附則38② 52

Please see P46 for details.

Referring to A of P32

Referring to B of P32

令和 5 年 3 月 10 日
 Kojimachi 税務署長殿
 納税地 3-1-1, Kasumigaseki, Chiyoda-ku
 (フリガナ) コウノストア
 屋号 Kouno Store
 個人番号 XXXXXXXXXX
 (フリガナ) タロウ
 氏名 Taro Kouno

(個人の方) 振替継続希望
 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 個人番号カード
 通知カード・運転免許証
 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

自 令和 4 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 4 年 1 2 月 3 1 日

中簡申告 自 令和 年 月 日
 の場合の
 対象期間 至 令和 年 月 日

令和四年四月一日以後終了課税期間分(一般用)

この申告書による消費税の税額の計算		十	百	千	万	十	百	千	万	十	百	千	万	十	百	千	万
課税標準額	①				2	0	8	1	9	0	0	0	0	03			
消費税額	②				1	4	3	4	5	2	9	06					
控除過大調整税額	③												07				
控除返還等対価に係る税額	④				1	1	7	3	4	8	8	08					
控除税額小計	⑦				1	1	7	3	4	8	8	10					
控除不足還付税額	⑧												13				
差引税額	⑨				2	6	1	0	0	0	15						
中間納付税額	⑩												16				
納付税額	⑪				2	6	1	0	0	0	17						
中間納付還付税額	⑫												18				
この申告書が修正申告である場合	⑬												19				
課税売上割合	⑮				2	0	8	2	0	7	0	6	21				
この申告書が修正申告である場合	⑯				2	1	1	7	0	7	0	6	22				
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	⑰												51				
差引税額	⑱				2	6	1	0	0	0	52						
還付額	⑲												53				
納付税額	⑳				7	3	6	0	0	54							
中間納付還付額	㉑												55				
納付還付額	㉒				7	3	6	0	0	56							
中間納付還付額	㉓												57				
この申告書が修正申告である場合	㉔												58				
差引納付額	㉕												59				
消費税及び地方消費税の合計(納付又は還付)税額	㉖				3	3	4	6	0	0	60						

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	
控除税額の方	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
基準期間の課税売上高	上記以外	<input checked="" type="radio"/>	全額控除			
					19,951 千円	

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

(個人の方) 公金受取口座の利用
 税理士名
 (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

⑧が還付税額となる場合はマイナス「-」を付けてください。

Referring to P14 to 31

Referring to G of P32

- 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 P32

Referring to H of P32

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

個人事業者用

第二表

令和四年四月一日以後終了課税期間分

自 令和 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

Referring to C of P32

中間申告 自 令和 年 月 日
 の場合の
 年 月 日

Referring to P14 to 31

課税標準額	①	十	兆	千	百	十	億	千	百	十	万	千	百	十	円
※申告書(第一表)の①欄へ															01
20819000															
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														05
7.8%適用分	⑥														06
(②~⑥の合計)	⑦														07
12138888															
8681818															
20820706															
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
(⑧・⑨の合計)	⑩														13
消費税額	⑪														21
※申告書(第一表)の②欄へ															
1434529															
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														25
7.8%適用分	⑯														26
757411															
677118															
返還等対価に係る税額	⑰														31
※申告書(第一表)の⑤欄へ															
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)															
(⑳~㉓の合計)	㉔														41
261000															
4%適用分	㉕														42
6.3%適用分	㉖														43
6.24%及び7.8%適用分	㉗														44
261000															

(注1) ⑧~⑩及び⑱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) ㉔~㉗欄が還付税額となる場合はマイナス「-」を付してください。