Preparing for your final return

Have all the proper documents necessary for completing your final return form ready in advance.

Document to submit

- Consumption and Local Consumption Taxes Final Return Form (Simplified Tax Form) (Page 1) and (Page 2)
- (Schedule 4-3) Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base (Simplified Tax Form)
- (Schedule 5-3) Table for calculating the deductible tax on purchases (Simplified Tax Form)
- * When small and medium business entities that have adopted the simplified tax system and have difficulty in classifying sales by tax rate adopt a special exception for calculating the sales tax amount, it will be required to attach the table for calculating the consideration of the transfer, etc. of taxable assets (for the taxable period in which the reduced sales rate [10 business days] is used) (for sales classification) to their final tax return. For the portion of sales subject to reduced tax rate, please refer to Page 46.

The individual number of the person filing the return indicated on the return will be verified at the tax office, so the following identification document must be presented or a copy attached.

(The individual number card was issued.) The individual number card When attaching a copy of the individual number card, a copy of the both the front and backside of the card is required. (The individual number card was NOT issued.) ①Documents to verify the Number and ②Documents to verify identification Documents to verify the Number One of the following documents **«**Documents which verifies Notification card*1 (1) A copy of the resident register (limited to that with the individual number of the person filing》 individual number) Documents to verify identification | One of the following documents Driver's license Passport (Documents which verifies (2) Insurance certificate of the National Health Insurance that the individual number Program*2 on the return is that of the person filing》 Physical disability certificate Resident card "Notification card" can be used as an identification document only when its entries (name, address, etc.) have not been changed, or change procedures have been taken properly. If you attach a copy, please black out the insurer number and the insured person symbol/number on the copy to the extent that those cannot be restored.

* When a tax return other than a return for a refund (a return stating the "® Amount of tax refundable for insufficient deduction") is submitted (excluding cases where a return is submitted by an inheritor), the presentation of documents to verify the Number or a copy attached of said documents may be omitted.

Calculation

Local consumption

Basic knowledge

Preparation

Enter the value in the return form (Page 1 and Page 2)

Other items

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ncome tax adjustment

Rough draft return forr

Regarding the schedules to be used in the documents you will submit and to calculate the tax amount, you can download them from the website of the National Tax Agency (https://www.nta.go.jp).

Samples for the following are shown on Page 39 ~ Page 44: tax return (Page 1 and Page 2); Schedule (4-3 and 5-3); and calculation table (Table A). You may use such samples to make drafts.

Documents that help you calculate your tax

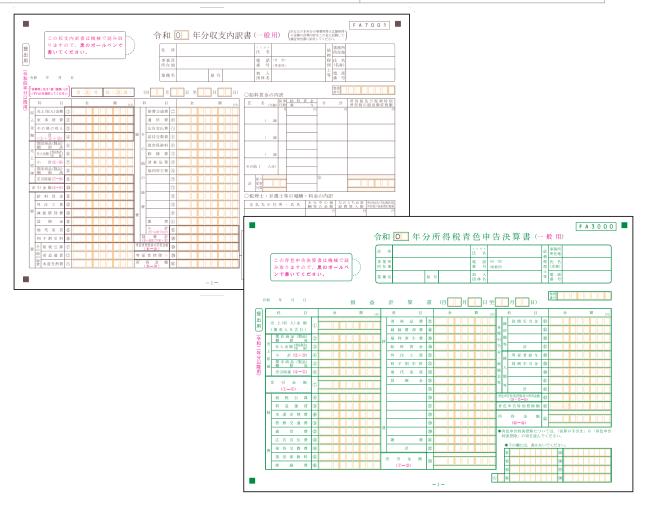
As explained in "1. Basic knowledge", there are many differences between income tax and consumption tax. It is necessary to calculate the amount of taxable transaction, based on the separate accounting. The documents below do not need to be submitted with your return form, however, they may be useful in calculating your taxable transactions for consumption tax. Please make good use of them.

- Table for calculating taxable sales [Table A]
- Table for calculating taxable transaction (for business, agriculture income and real estate)
- * This guide explains how to calculate tax by using Table A.

For your reference

Use the following documents as reference when completing your final return form. They are most useful when prepared in advance.

O Document that shows calculation results for each sale and purchase item	Blue return financial statement, statement of revenue and expenditures, etc.
 Documents that itemizes all transactions (Those classified by the applicable tax rate of the taxable transactions of the consumption tax) 	Ledger, etc.
O Document that shows amounts received for transfers or acquisitions of fixed assets	Fixed asset register, etc.
O Document which can confirm the presentation of your notification and the amount of interim payment	Postcard or notice of "Notice of Final Tax Returns"



In case where there are transactions subject to former tax rates

This "Guide" explains about the case where there are only transactions subject to new tax rates (7.8% and 6.24%) has been conducted during the taxable period for a tax return (in 2022) (the case that is calculated by using Schedules 4-3 and 5-3). In case where there is a transaction subject to former tax rates (3%, 4% or 6.3%), it is calculated by using Schedules 4-1, 4-2, 5-1 and 5-2 because calculation methods of the amount of local consumption tax are different.

These schedules used in this case can be downloaded from the website of the National Tax Agency (https://www.nta.go.jp).

Basic knowledge

Preparation

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Completing vour retur

Calculation

Local consumption tax calculation

Enter the value in the return form (Page 1 and Page 2)

Other items

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