

## 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 P10 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(P23).

**Taxable sales for the base period**

Enter your taxable sales for 2021.

- E** Financial institution for refund collection (Page 1)

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 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 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. (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**

還付を受ける金融機関等	銀行	本店・支店
	金庫・組合 農協・漁協	出張所 本所・支所
預金	<input type="checkbox"/> 口座番号	
ゆうちょ銀行の 貯金記号番号	1xxx0-xxxxxxx	
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** Application of the transitional measure (special accommodation of 20%) in relation to H tax amount deduction [Page 1]

When the special accommodation of 20% is applied, circle it. See P8 for details of the special accommodation of 20%.

税額控除に係る経過措置の適用(2割特例) 42

- I** 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. Please see P6 for details.

Now your tax return has been completed. On the next page, let's confirm the contents of the completed tax return of Kouno store.

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

第3-(1)号様式

令和 6年 3月 8日  
Kojimachi 税務署長殿

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

個人番号 ××××××××××××××

(フリガナ) コウノ タロウ

氏名 Taro Kouno

※ (個人の方) 振替継続希望

※ 申告年月日 令和 〇〇年 〇〇月 〇〇日

申告区分 指導等 庁指定 局指定

通信日付印 確認 確認書類 個人番号カード 身元確認  
通知カード・運転免許証 その他( )

年 月 日 相談 区分1 区分2 区分3

Referring to A of P34

Referring to B of P34

個人事業者用  
第一表

自 令和 〇〇年 〇〇月 〇〇日  
至 令和 〇〇年 〇〇月 〇〇日

課税期間分の消費税及び地方消費税の(確定)申告書

(中間申告 自 令和 〇〇年 〇〇月 〇〇日  
の場合の 令和五年十月一日以後終了課税期間分(一般用))

Referring to D of P34

この申告書による消費税の税額の計算

課税標準額 ①	20819000	03
消費税額 ②	1434529	06
控除過大調整税額 ③		07
控除対象仕入税額 ④	1267088	08
返還等対価に係る税額 ⑤		09
負増れに係る税額 ⑥		10
控除税額小計 (4)+(5)+(6) ⑦	1267088	11
控除不足還付税額 (7)-(2)-(3) ⑧		13
差引税額 (2)+(3)-(7) ⑨	167400	15
中間納付税額 ⑩		16
納付税額 (9)-(10) ⑪	167400	17
中間納付還付税額 (10)-(9) ⑫	00	18
この申告書が修正申告である場合 既確定税額 ⑬		19
差引納付税額 ⑭	00	20
課税売上割 課税資産の譲渡等の対価の額 ⑮	20820706	21
資産の譲渡等の対価の額 ⑯	21170706	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 控除不足還付税額 ⑰		51
差引税額 ⑱	167400	52
還付額 ⑲		53
納付税額 ⑳	47200	54
中間納付譲渡割額 ㉑		55
納付譲渡割額 (20)-(21) ㉒	47200	56
中間納付還付譲渡割額 (21)-(20) ㉓	00	57
この申告書が修正申告である場合 既確定譲渡割額 ㉔		58
差引納付譲渡割額 ㉕	00	59
消費税及び地方消費税の合計(納付又は還付)税額 ㉖	214600	60

⑳が還付税額となる場合はマイナス「-」を付けてください。  
㉖の特例による計算の特例は、⑱に記入してください。

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
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
	控除税額方 課税売上高5億円超又は課税売上割合95%未満	<input type="radio"/> 個別対応式 <input type="radio"/> 一括比例配分方式	41
備考事項	課税標準額の特例の適用	<input type="radio"/> 有 <input checked="" type="radio"/> 無	42
	上記以外	<input type="radio"/> 全額控除	
	基準期間の課税売上高	19,951千円	
	税額控除に係る経過措置の適用(2割特例)	<input type="radio"/> 有 <input checked="" type="radio"/> 無	

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

※税務整理欄

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

Referring to P16 to 33

Referring to G of P34

- 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 P34

Referring to I of P34

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  
 至 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

中簡申告 自 令和  年  月  日  
 の場合の  年  月  日

Referring to P16 to 33

課 税 標 準 額		①	十	兆	千	百	十	億	千	百	十	万	千	百	十	一	円		
※申告書(第一表)の①欄へ																	20819000	01	
課税資産の譲渡等の対価の額の合計額	3%適用分	②																	
	4%適用分	③																	
	6.3%適用分	④																	
	6.24%適用分	⑤															12138888	05	
	7.8%適用分	⑥															8681818	06	
(②~⑥の合計)		⑦															20820706	07	
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																	
	7.8%適用分	⑨																	
(⑧・⑨の合計)		⑩																	
消 費 税 額		⑪															1434529	21	
⑪の内訳	3%適用分	⑫																	
	4%適用分	⑬																	
	6.3%適用分	⑭																	
	6.24%適用分	⑮															757411	25	
	7.8%適用分	⑯															677118	26	
返 還 等 対 価 に 係 る 税 額		⑰																	
※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																	
	特定課税仕入れの返還等対価に係る税額 (注1)	⑲																	
(⑳~㉓の合計)		⑳															167400	41	
地方消費税の課税標準となる消費税額 (注2)	4%適用分	㉑																	
	6.3%適用分	㉒																	
	6.24%及び7.8%適用分	㉓															167400	44	

(注1) ⑧~⑩及び⑱欄は、一般課税により申告する場合、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なさい。  
 (注2) ㉑~㉓欄が還付税額となる場合はマイナス「-」を付してください。