

Other items

Enter necessary entries other than tax calculations.

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

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 P9 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? (Page 1)

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)

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) When writing a taxable year, please use numerals.

Entry example

自 令和 5 年 1 月 1 日 課税期間分の消費税及び地方
至 令和 5 年 1 2 月 3 1 日 消費税の(確定)申告書

Heading (Page 1, Page 2)

Enter "FINAL" in the parentheses of the heading.

D Supplemental 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.

Example: Kouno Store

付	割 賦 基 準 の 適 用	<input checked="" type="radio"/>	有	<input type="radio"/>	無	31
記	延 払 基 準 等 の 適 用	<input type="radio"/>	有	<input type="radio"/>	無	32
事	工 事 進 行 基 準 の 適 用	<input type="radio"/>	有	<input type="radio"/>	無	33
項	現 金 主 義 会 計 の 適 用	<input type="radio"/>	有	<input type="radio"/>	無	34

E 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

○Taxable sales (tax excluded)

Enter the taxable sales (tax excluded) per business type calculated in step 8-1 (P21) rounding down to the nearest ¥ 1,000.

○Sales ratio

Enter the sales ratio per business type calculated in step 9 (P22).

Applying the special calculation method

If the amount calculated in step 12 (P24) 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].

Example: Kouno Store

参 考 事 例	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	
	区分 課税売上高 (免税売上高を除く)						
	第1種					36	
	第2種	16,463		98.4		37	
	第3種					38	
	第4種	255		1.5		39	
	第5種					42	
第6種					43		
特例計算適用(令57③)	<input type="radio"/>	有	<input checked="" type="radio"/>	無	40		

F Financial institution for refund collection

Sole proprietors claiming a refund (if the calculation result for item ⑥ of the return form (Page 1) is negative) should select one of the following items pertaining to receiving the method.

* 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 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

還する金融機関等	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	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.

G (For individuals) Use of an account to receive public funds (Page 1)

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

H 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.

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

I 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

J 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 P6 for details.

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) 附則38① 51
 小売等軽減仕入割合 附則38② 52

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

第3-(3)号様式

Referring to A of P35

Referring to B of P35

G K 0 4 0 7

簡

個人事業者用 第一表

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

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

Other items

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Rough draft return form

令和五年十月一日以後終了課税期間分(簡易課税用)

OCR入力用(この用紙は機械で読み取ります。折ったり活きたりしないでください。)

令和 6 年 3 月 8 日 Kojimachi 税務署長殿
 納税地 3-1-1, Kasumigaseki, Chiyoda-ku
 (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
 所管 要図 整理号
 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 身元確認
 通知カード・運転免許証 その他()
 指導年月日 相談区分1 区分2 区分3

自 令和 5 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 5 年 1 2 月 3 1 日

中簡申告 自 令和 年 月 日
 の場合の 月 日

この申告書による消費税の税額の計算

課税標準額①	16717000	03
消費税額②	1156022	06
貸倒回収に係る消費税額③		07
控除対象仕入税額④	924817	08
返還等対価に係る税額⑤		09
貸倒れに係る税額⑥		10
控除税額小計⑦(④+⑤+⑥)	924817	11
控除不足還付税額⑧(⑦-②-③)		13
差引税額⑨(②+③-⑦)	231200	15
中間納付税額⑩	00	16
納付税額⑪(⑨-⑩)	231200	17
中間納付還付税額⑫(⑩-⑨)	00	18
この申告書が修正申告である場合の差引納付税額⑬	00	19
この課税期間の課税売上高⑮	16717844	21
基準期間の課税売上高⑯	14951456	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(控除不足還付税額)		51
差引税額⑱	231200	52
還付額⑲		53
納税額⑳	65200	54
中間納付譲渡割額㉑	00	55
納付譲渡割額㉒(⑳-㉑)	65200	56
中間納付還付譲渡割額㉓(㉑-⑳)	00	57
この申告書が修正申告である場合の差引納付譲渡割額㉔	00	58
消費税及び地方消費税の合計(納付又は還付)税額㉕	296400	60

付割賦基準の適用 有 無 31
 延払基準等の適用 有 無 32
 工事進行基準の適用 有 無 33
 現金主義会計の適用 有 無 34

課税標準額に対する消費税額の計算の特例の適用 有 無 35

区分 課税売上高(免税売上高を除く) 千円		36
第1種		
第2種	16,463	98.4
第3種		
第4種	255	1.5
第5種		
第6種		

特例計算適用(令57③) 有 無 44

税額控除に係る経過措置の適用(2割特例) 44

銀行 本店・支店
 金庫・組合 本店・支所
 農協・漁協

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

Referring to P16 to 34

Referring to H of P36

⑮=(①+②)-(③+④+⑤)が修正申告の場合⑮は①+②+③が還付税額となる場合はマイナス「-」を付してください。

* 2割特例による区分の適用、各欄に1欄の数字を記載し、78から

G K 0 6 0 2

第3-(2)号様式

課税標準額等の内訳書

Referring to A of P35

Referring to J of P36

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

Referring to C of P35

自 令和 5 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 5 年 1 月 31 日

中間申告 自 令和 年 月 日
の場合の
申告期間 年 月 日

Referring to P16 to 34

OCR入力用(この用紙は機械で読み取ります。折ったり汚したりしないでください。)

個人事業者用 第二表 令和四年四月一日以後発効。課税期間分

課税標準額	①	十	兆	千	百	十	億	千	百	十	万	千	百	十	一	円
課税標準額 ※申告書(第一表)の①欄へ	①						1	6	7	1	7	0	0	0	0	01
課税資産の譲渡等の対価の額の合計額	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								9	4	8	1	4	8	1
	7.8 % 適用分	⑥								7	2	3	6	3	6	3
(②～⑥の合計)	⑦								1	6	7	1	7	8	4	4
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
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									5	9	1	6	1	4
	7.8 % 適用分	⑯									5	6	4	4	0	8
返還等対価に係る税額	⑰															31
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
	4 % 適用分	㉕														42
	6.3 % 適用分	㉖														43
	6.24%及び7.8% 適用分	㉗									2	3	1	2	0	0

(注1) ⑧～⑯及び⑲欄は、軽減税率より申告する場合、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ます。
(注2) ㉔～㉗欄が課税標準となる場合はマイナス「-」を付してください。