

## Document to submit

The following documents must be submitted when filing your consumption and local consumption taxes final return (not suitable for the simplified tax system).

Regarding the documents to be submitted and how to prepare a tax return when the 20% special deduction is applied, see the "Guidebook of final tax returns for consumption tax and local consumption tax when the 20% special deduction is applied."

- Consumption and Local Consumption Taxes Final Return Form (General Form) (Page 1) and (Page 2)
- [Schedule 1-3] Table for calculating the amount of consumption and local consumption tax and Calculating the amount of consumption tax representing the local tax base (General Form)
- [Schedule 2-3] Table for calculating the deductible tax on purchases (General Form)

- \* Sole proprietors filing a return for refund (when a figure is entered in "⑧ Tax refundable for insufficient deduction" of the return form (Page 1)) should submit a "statement for claiming a consumption tax refund (for Sole proprietors)" with their final return form.
- \* When small and medium business entities that have a difficult situation for classifying and tallying tax-included prices of the transfer, etc. of taxable assets by tax rate adopt a special exception for calculating the tax amount, it is required to submit final tax returns with the following documents attached there to in accordance with a special exception to be adopted:
  - The table for calculating the amount of 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)
  - The table for calculating the amount of the consideration of the transfer, etc. of taxable assets [for the taxable period in which the reduced purchase rate for retail, etc. is used] (for sales classification)

For details, please refer to page 6 of the guide.

第28-80号様式  
消費税の還付申告に関する明細書 (個人事業者用)

課税期間: . . . ~ . . . 住所: . . .  
氏名: . . .

1 還付申告となった主な理由 (該当する事項に○印を付してください。)

輸出等の免税取引の割合が高い	その他
設備投資 (高額な固定資産の購入等)	

2 課税売上げ等に係る事項  
(1) 主な課税資産の譲渡等 (取引金額が100万円以上の取引先を上記の欄まで記載してください。)

資産の種類等	譲渡年月日等	取引金額等 (税込・税別)	取引先の氏名 (名称)	取引先の住所 (所在地)
		円		

※ 継続的な取引先については、当該期間中の取引金額の合計額を記載し、譲渡年月日等欄には「継続」と記載してください。輸出取引等は②に記載してください。

(2) 主な輸出取引等の明細 (取引金額総額の上記の欄まで記載してください。)

取引先の氏名 (名称)	取引先の住所 (所在地)	取引金額 (円)	主な取引商品等 (支番) 名	所轄税関 (支番) 名

輸出取引等に利用する  
主な金融機関  
主な通関業者

主な金融機関	預金	口座番号	本店・支店 出金・入金 振替・貸付
主な通関業者	氏名 (名称)	住所 (所在地)	

(1/2)

(2/2)

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>).

Basic knowledge

Preparation

Procedures

Completing your return

Calculation

Local consumption  
tax calculationEnter the value  
in the return form  
(Page 1 and Page 2)

Other items

Filing and paying

Income tax adjustment

Rough draft return form

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.》

① Documents to verify the Number and ② Documents to verify identification

①	Document to verify the Number 《Documents which verifies the individual number of the person filing》	One of the following documents ■ Notification card *1 ■ A copy of the resident register (limited to that with individual number)
+		
②	Document to verify identification 《Documents which verifies that the individual number on the return is that of the person filing》	One of the following documents ■ Driver's license ■ Passport ■ Insurance certificate of the National Health Insurance Program(or Qualification confirmation slip) *2 ■ Physical disability certificate ■ Resident card

\*1 "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.

\*2 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 "⑧ 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.

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 transaction subject to consumption tax, 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 transactions (for business income) [Table A]
- Table for calculating taxable sales [Table B]
- Table for calculating taxable purchases [Table C]

\* This guide explains how to calculate tax by using the above calculation forms. Aside from the above, there are also forms for calculating taxable transactions specially made for real estate income and agricultural income.

Samples for the following are shown on Page 39 ~ Page 45: tax return (Page 1 and Page 2); Schedule (1-3 and 2-3); and calculation table described on the left. You may use such samples to make drafts.

## For your reference

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

○ 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.
○ Document that shows amounts received for transfers or acquisitions of fixed assets	Fixed asset register, etc.
○ Document which can confirm the presentation of your notification and the amount of interim payment	Postcard or notice of "Notice of Final Tax Returns"

[illegible]

### 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 2024) (the case that is calculated by using Schedules 1-3 and 2-3). In case where there is a transaction subject to former tax rates (3%, 4% or 6.3%), it is calculated by using Schedules 1-1, 1-2, 2-1 and 2-2 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>).