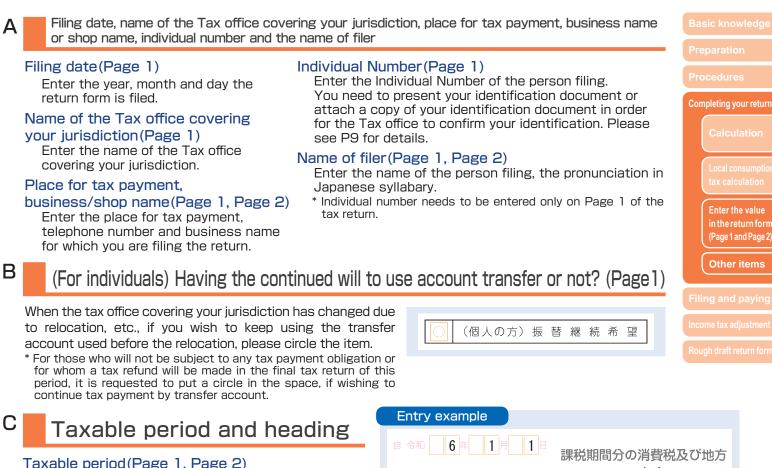
Completing ④ of the return form

Other items

Enter necessary entries other than tax calculations.



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.

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.

Reference items(Page 1)

Applying a special methods for calculating consumption tax on the tax base Please do not use this field.

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

Ε

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





消費税の(確定))申告書

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有

有

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無

無

無

Heading(Page 1, Page 2)

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6

年12月31日

Enter "FINAL" in the parentheses of the heading.

割賦基準の適用

延払基準等の適用

工事進行基準の適用

現金主義会計の適用

Example: Kouno Store

Financial institution for refund collection

* 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 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



* 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.

(個人の方)公金受取口座の利用

(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.

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.



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)	4
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Special calculation of the tax due to the Supplementary Provisions of the Amendment Act

Please do not use this field.

改正法附則による税	D 特 例 計 算		
軽減売上割合(10営業日)	\bigcirc	附則38①	51
小売等軽減仕入割合	\bigcirc	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.

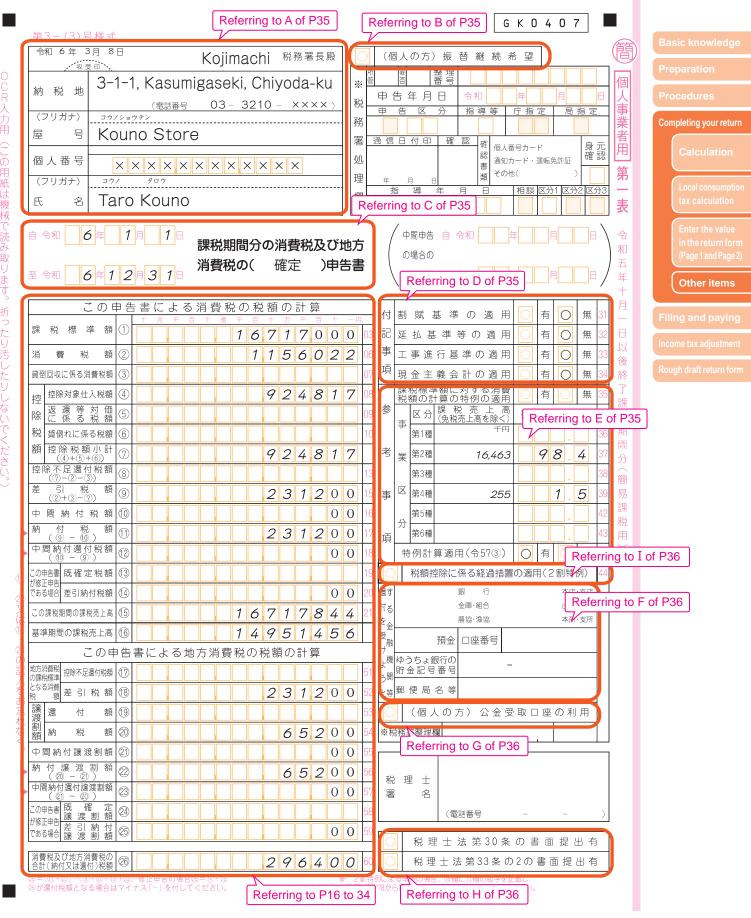
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Example of a return form(Page 1): Kouno Store



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(フリガナ) <u>コウノショウテン</u> 屋 号 Kouno St (フリガナ) コウノ タロウ	ore	小売等軽減仕入割合 ○ 附則38② 52
用紙 は機械で 売み取ります。 「氏 名 Taro Kour 自 令和 6年 1月 1 至 令和 6年 12月 3 1	」 課税期間分の消費税以 消費税の(確定	及び地方)申告書 Referring to P16 to 34
新 つた り びろ し た り ま 税 資産の	標 準 着 第一表)の①欄へ	
り 汚 「	3 % 適用分	
	3 % 週 用 分	② 02 ③ 03
	6.3 % 適用分	
譲渡等の 対価の額 の合計額 <u> 株</u> の第代14	6.24%適用分	5 9481481 05
() の合計額	7.8 % 適用分	6 7236363 6
	(②~⑥の合計)	⑦ 16717844
- 特定課税任人化	6.3 % 適用分	
に係る支払対価 の 額 の 合 計 額	7.8 % 適用分	(9) 12
(注1)	(⑧・⑨の合計)	13
消費	税 我	額 ① 1156022 21
※甲告書()	^{第一表)} の②欄へ 3 % 適 用 分	
	4 % 適用分	
①の内訳	6.3 % 適用分	
	6.24% 適用分	Ib 591614 25
	7.8 % 適用分	Image: The second sec
		2 5
	ê一表)の⑤欄へ	
	という おうしょう しょう ひょう ひょう ひょう しょう しょう しょうしょう しょう	
 京 特定課税仕入れの	返還等対価に係る税額 (注 [、]	1) (1)
	(2)~23の合計)	
地方消費税の	4 % 適用分	
課税標準となる 消費税額	6.3 % 適用分	
(注2)	6.24%及び7.8% 適用分	

(注2) ⑳~㉓欄が還付税額となる場合はマイナス「-」を付してください。