

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.



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

Please do not use this field.

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 2023.

E Financial institution for refund collection (Page 1)

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 refund.

- Transfers cannot be made to deposit or savings accounts whose account holder name includes a shop name, office name, or other designation (business name). Please use a deposit or savings account whose account holder name consists solely of the declarant's own name.
- 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 付る を金 受け 融機 よう う と等 | 銀行 金庫・総合 農協・漁協 | 本店・支店 出張所 本所・支所 |
| | 預金 口座番号 | |
| ゆうちょ銀行の 貯金記号番号 | I xxxx0-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.



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%.



I Special calculation of the tax due to the Supplementary Provisions of the Amendment Act (Page 2)

Please do not use this field.

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

Referring to A of P34

Referring to B of P34

第3-（1）号様式

| | | |
|----------------|---|-----------------|
| 令和 8 年 3 月 3 日 | | Kojimachi 稅務署長殿 |
| 受取印 | | |
| 納 税 地 | 3-1-1, Kasumigaseki, Chiyoda-ku | |
| (フリガナ) | (電話番号 03 - 3210 - ××××) | |
| 屋 号 | Kouno Store | |
| 個 人 番 号 | <input type="text"/> | |
| (フリガナ) | コウノ タロウ | |
| 氏 名 | Taro Kouno | |

自 令和 7 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 7年12月31日

| この申告書による消費税の税額の計算 | | | | | | | | | | | | | | | | | |
|-------------------------|---------------|-----------------|-----------------|---|---|---|---|---|---|---|---|---|---|---|---|---|--|
| 課 税 標 準 額 | ① | 十 | 兆 | 千 | 百 | 十 | 億 | 千 | 百 | 十 | 万 | 千 | 百 | 十 | 一 | 円 | |
| 消 費 税 額 | ② | 2 0 8 1 9 0 0 0 | | | | | | | | | | | | | | | |
| 控除過大調整税額 | ③ | 1 4 3 4 5 2 9 | | | | | | | | | | | | | | | |
| 控除対象仕入税額 | ④ | 1 2 6 7 0 8 8 | | | | | | | | | | | | | | | |
| 返還等に係る税額 | ⑤ | | | | | | | | | | | | | | | | |
| 控除不足に係る税額 | ⑥ | | | | | | | | | | | | | | | | |
| 控除税額小計 (④+⑤+⑥) | ⑦ | 1 2 6 7 0 8 8 | | | | | | | | | | | | | | | |
| 控除不足還付税額 (⑦-②-③) | ⑧ | | | | | | | | | | | | | | | | |
| 差引税額 (②+③-⑦) | ⑨ | 1 6 7 4 0 0 | | | | | | | | | | | | | | | |
| 中間納付税額 | ⑩ | 0 0 | | | | | | | | | | | | | | | |
| 納付税額 (⑨-⑩) | ⑪ | 1 6 7 4 0 0 | | | | | | | | | | | | | | | |
| 中間納付還付税額 (⑩-⑨) | ⑫ | 0 0 | | | | | | | | | | | | | | | |
| この申告書 が修正申告 である場合 | 既確定税額 | ⑬ | | | | | | | | | | | | | | | |
| | 差引納付税額 | ⑭ | 0 0 | | | | | | | | | | | | | | |
| 課税売上 割合 | 課税資産の譲渡等の対価の額 | ⑮ | 2 0 8 2 0 7 0 6 | | | | | | | | | | | | | | |
| | 資産の譲渡額等の対価の額 | ⑯ | 2 1 1 7 0 7 0 6 | | | | | | | | | | | | | | |

この申告書による地方消費税の税額の計算

（①+②）（②+③+④）修習中の場合は①+②+④が還付税額となる場合はマイナス「-」を付してください。

Referring to P16 to 33

| | | | | | | | | | |
|----------------------------|--------|--------|------------------|--------|-------------|---------|-----|-----|------|
| （個人の方）振替継続希望 | | | | | | | | | |
| ※ 税 務 署 处 理 | 所 管 | 安 否 | 審 理 番 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 | 確認 | 個人番号カード | | | 身元確認 |
| | | | | 説明書類 | 通知カード・運転免許証 | | | | |
| 年 月 日 | | | | その他() | | | | | |
| 年 月 日 | | | | | 相談 | 区分1 | 区分2 | 区分3 | |

中間申告　自 令和 年 月 日

の場合の

Referring to D of P34

| | | | | | | |
|---|------------------------|--------------------------|-------|-------------------------------------|-------|----|
| 付 | 割賦基準の適用 | <input type="checkbox"/> | 有 | <input checked="" type="checkbox"/> | 無 | 31 |
| 記 | 延滞基準等の適用 | <input type="checkbox"/> | 有 | <input checked="" type="checkbox"/> | 無 | 32 |
| 事 | 工事進行基準の適用 | <input type="checkbox"/> | 有 | <input checked="" type="checkbox"/> | 無 | 33 |
| 項 | 現金主義会計の適用 | <input type="checkbox"/> | 有 | <input checked="" type="checkbox"/> | 無 | 34 |
| 参 | 課税標準額に対する消費税額の計算の特例の適用 | <input type="checkbox"/> | 有 | <input type="checkbox"/> | 無 | 35 |
| 考 | 控除計算方額の法 | <input type="checkbox"/> | 個別対応式 | <input type="checkbox"/> | 一括比例式 | 41 |
| 事 | 上記以外 | <input type="checkbox"/> | 全額控除 | | | |
| 直 | 基準期間の課税売上高 | | | 19,951 | 千円 | |

Referring to H of P34

Referring to E of P34

| | | | |
|--------------------------------------|-------|------|-------|
| 支 出 金 預 融 機 械 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 | | - | |
| 郵便局名等 | | | |

Referring to F of P34

5

稅理士
署名

| | |
|--------------------------|------------------|
| <input type="checkbox"/> | 税理士法第30条の書面提出有 |
| <input type="checkbox"/> | 税理士法第33条の2の書面提出有 |

○の右側に○の個数を記入し、

Referring to G of P34

※ 2回特例による支台の場合、④欄に○欄の数字を記載し、
⑩欄×22/78から算出した金額を⑪欄に記載してください。

Referring to G of P34

Example of a return form (Page 2): Kouno Store

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

| 番号 |

| | |
|--------|---|
| 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="text"/> | 附則38① | 51 |
| 小売等軽減仕入割合 | <input type="text"/> | 附則38② | 52 |

自 令和 7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 7年12月31日

Referring to C of P34

中間申告　自 令和 年 月 日

の提会の

Referring to P16 to 33 年 月 日

| 課 | 税 | 標 | 準 | 額 | ① | 十 | 兆 | 千 | 百 | 十 | 億 | 千 | 百 | 十 | 萬 | 千 | 百 | 十 | 一 | | | | |
|---|----------------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|----|
| | | | | | | 兆 | 千 | 百 | 十 | 億 | 千 | 百 | 十 | 萬 | 千 | 百 | 十 | 一 | | | | | |
| | ※ 申告書(第一表)の①欄へ | | | | | | | | | | | | | | 2 | 0 | 8 | 1 | 9 | 0 | 0 | 0 | 01 |

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課 稅 資 産 の 4 % 適 用 分 ③

| | | | | |
|------------------------------|------------|---|------------------|----|
| 譲渡等の 対価の額 の合計額 | 6.3 % 適用分 | ④ | □□□□□□□□□□□□□□□□ | 04 |
| | 6.24 % 適用分 | ⑤ | □□□□□□□□□□□□□□□□ | 05 |
| | 7.8 % 適用分 | ⑥ | □□□□□□□□□□□□□□□□ | 06 |
| | (②～⑥の合計) | ⑦ | □□□□□□□□□□□□□□□□ | 07 |
| 特定課税仕入れ に係る支払対価 の額の合計額 | 6.3 % 適用分 | ⑧ | □□□□□□□□□□□□□□□□ | 11 |
| | 7.8 % 適用分 | ⑨ | □□□□□□□□□□□□□□□□ | 12 |
| (注1) | (⑧・⑨の合計) | ⑩ | □□□□□□□□□□□□□□□□ | 13 |

| | | | | | | | |
|------------|------------|---|------|----------|----------|---------|----|
| 消 | 費 | 税 | 額 | (11) | □□□□□□□□ | 1434529 | 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) | □□□□□□□□ | 757411 | | 25 |
| | 7.8 % 適用分 | | (16) | □□□□□□□□ | 677118 | | 26 |

| | | | | | |
|---------------------------|-----------------|------|-------|--------|----|
| 地方消費税の 課税標準となる 消費税額 | (21)～(23)の合計) | (20) | □□□□□ | 167400 | 41 |
| | 4 % 適用分 | (21) | □□□□□ | | 42 |
| | 6.3 % 適用分 | (22) | □□□□□ | | 43 |
| | 6.24%及び7.8% 適用分 | (23) | □□□□□ | 167400 | 44 |

(注1) ⑧～⑩及び⑪～⑬は、一般課税により申立てる場合に、課税基準割合が2%未満、かつ、特正課税扱いがなれる事業者のみ記載します。

(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。