

For Corporations Consumption and Local Consumption Taxes Return Form Guide (Simplified Tax Form)

Tax Office

- This guide explains general matters for corporations with regard to “**Consumption and local consumption taxes return form (Simplified Tax Form)**” and a separate “**Schedule 5 - Table for calculating the deductible tax on purchases**” attached thereto.
- This guide is intended to be referred to when preparing a consumption and local consumption taxes final return form or an interim return form based on provisional settlement of account, by applying the Simplified tax system.
- * Corporations who have not selected to apply the Simplified tax system, or corporations who have selected to apply the Simplified tax system but whose taxable sales during the base period (the second preceding business year) are over 50 million yen, are not permitted to file a return using Simplified tax system. In this case, please refer to “For Corporations - A Guide to Prepare Consumption and Local Consumption Taxes Return Form (General Form)” instead.



◎ Introduction of the social security and tax number system

As a result of the introduction of the social security and tax number system, it will be necessary to state the Corporation Numbers in tax returns and other statutory records that will be submitted to the Tax Office from January 2016 onward.

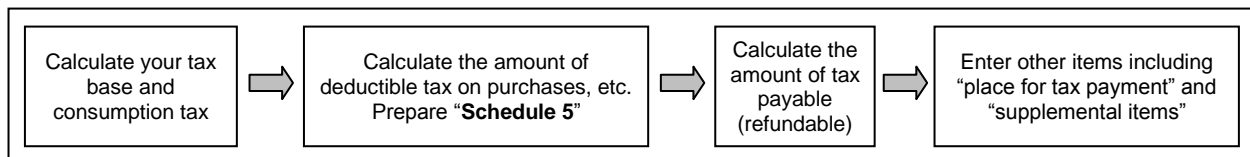
For general information on the social security and tax number system on national taxes; please visit the website of the National Tax Agency.

- ▶ Website of the National Tax Agency (www.nta.go.jp/mynumberinfo/index.htm)

<As of October 2015>

<Procedures for preparing a return>

A return shall be prepared in the following steps.



Note: If there are transactions to which the old tax rates (3% or 4%) were applied because of a provisional measure, Schedule 4 and Schedule 5-(2) shall be used instead of Schedule 5. These schedules are available at the reception counter of any Tax Office or can be downloaded from the National Tax Agency website (www.nta.go.jp).

⚠ Please submit the completed return form to the Tax Office covering your jurisdiction within the deadline for filing.

However, a corporation whose taxable sales (including Tax-exempt sales) during the base period for this tax return (the second preceding business year) is 10 million yen (annual equivalent) or less is regarded as a Tax-exempt business and therefore is not required to file a final tax return.

* However, even in such a case where the taxable sales during the base period is 10 million yen or less, if the taxable sales during a specified period (6-month period from the beginning of the preceding business year) exceeded 10 million yen, the corporation is regarded as a Taxable Person and therefore is required to file a final tax return.

Alternatively, the criteria of 10 million yen for a specified period can be judged by using the total amount of salary and related payments, instead of using the amount of taxable sales.

⚠ A corporation who has no base period but whose amount of capital stock or capital contributions at the beginning of the business year is 10 million yen or more and a corporation who has submitted the "Report on the Selection of Taxable Proprietor Status for Consumption Tax" is regarded as a Taxable Person and therefore is required to file a final tax return.

In addition, of corporations who have no base period but whose amounts of capital stock or capital contributions at the beginning of the business year are less than 10 million yen (hereinafter "newly established corporation"), a corporation who falls under both category ① and ② below (hereinafter "specified newly established corporation") is regarded as a Taxable Person and therefore is required to file a final tax return.

① At the beginning of the business year in which there is no base period, when the corporation meets the definition of a certain case where the newly established corporation is controlled by another party directly or indirectly exceeding 50% of the total amount number or amount of issued shares, etc. of the newly established corporation (hereinafter "specific requirement").

② Any other party became the basis for determination of specific requirements or any corporation having a special relationship with such other party has taxable sales exceeding 500 million yen for a period corresponding to a base period for the business year of the newly established corporation.

⚠ Please pay the amount of tax payable filed in return by the deadline for filing.

In addition, even where the interim payment or transferable interim payment is printed on the return form received by post from the Tax Office, please make the payment promptly if all or a portion of the amount has not been paid yet.

Please be reminded that delinquent tax will be levied if the amount has not been paid by the due date (deadline for filing the return form).

I Types of amounts of taxable sales, etc.

Aggregate the sales during the taxable period for each type of taxable sales, Tax-exempt sales and Non-taxable sales.

Similarly, aggregate the amount of value of refunds, etc. during the taxable period (amount of returns, discounts or rebates) for each type of taxable sales, Tax-exempt sales and Non-taxable sales.

Next, classify the taxable sales by business type from Type 1 to Type 5 (or Type 1 to Type 6 from the taxable period beginning on or after April 1, 2015)

Business types in Simplified tax system

1. Under the Simplified tax system, the deemed purchase rate depends on the business type. Therefore, it is necessary to classify the taxable sales into the applicable business type from Type 1 to Type 5* in order to calculate the deductible tax on purchases. Business type shall be determined for each transaction (transfer of taxable assets, etc.).
2. Specifically, the methods for classifying the Type 1 to Type 5 businesses* include the following.
 - (1) Record the business types in the accounting record and calculate the taxable sales per business type.
 - (2) Record the sales description in delivery slips, invoices, sales slips and cash register paper, etc. so as to indicate the applicable business type (denotation or numbers by which the business type can be objectively identified would be allowable) and calculate the taxable sales per business type.
 - (3) If there are several workplaces, each of which is operating only one type of business, calculate the taxable sales per business type based on the taxable sales of the respective workplace.
3. If the sales are not classified by business type, the unclassified taxable sales shall be calculated as the taxable sales relating to the operation which has the lowest deemed purchase rate among the unclassified operations.
4. From the taxable period beginning on or after April 1, 2015, the deemed purchase rate will be revised as below.
 - Financing business and insurance business will be changed from Type 4 business to Type 5 business (deemed purchase rate from 60% to 50%).
 - Real estate business will be changed from Type 5 business to Type 6 business newly set up (deemed purchase rate from 50% to 40%).

The return form and the schedules corresponding to the revised deemed purchase rate are available at the reception counter of any Tax Office or can be downloaded from the National Tax Agency website (www.nta.go.jp).

* Type 1 to Type 6 businesses are applied from the taxable period beginning on or after April 1, 2015.

This guide describes how to enter the transactions in the return form, taking a corporation which business year ends in December as an example.

Example

Details of the taxable sales, etc. during the current taxable period of Kokuzei Trading Company Limited (from January 1, 2015 to December 31, 2015) are as follows. There were no transactions to which the old tax rates (3% or 4%) were applied.

	(In yen)
1. Sales during the taxable period	
(1) Taxable sales (tax included)	45,300,000
Of which, Type 2 business	41,200,000
Of which, Type 5 business	4,100,000
(2) Tax-exempt sales	1,000,000
2. Amount of value of refunds, etc. for sales (relating to taxable sales (tax included))	1,240,000
Of which, Type 2 business	1,140,000
Of which, Type 5 business	100,000
3. Amount deducted as bad debt (tax included)	560,000

II Entries in “Calculation of the amount of consumption tax for this return form”

■1 “Tax base ①” column

Enter the amount calculated by multiplying taxable sales (tax included) by $\frac{100}{108}$ and rounding down the amount to the nearest thousand yen.

$$¥45,300,000 \text{ (taxable sales (tax included))} \times \frac{100}{108} = ¥41,944,444 \rightarrow ¥41,944,000$$

(rounded down to the nearest thousand yen)

Note: Where the accounting method to directly subtract the amount of value of refunds, etc. for sales from the amount of sales is used, calculate the tax base based on the amount after deduction.

■2 “Consumption tax ②” column

Calculate the consumption tax by multiplying the tax base resulted from 1 by 6.3%

$$¥41,944,000 \text{ (tax base)} \times 6.3\% = ¥2,642,472$$

■3 “Amount of consumption tax relating to recovered bad debt ③” column

If you have recovered bad debt that was previously deducted during the preceding taxable period, enter the consumption tax included in the recovered bad debt.

■4 “Tax relating to value of refunds, etc. ⑤” column

When there is an amount of value of refunds, etc. relating to taxable sales, enter the amount of tax included therein.

$$¥1,240,000 \text{ (amount of refunds, etc. for sales (tax included))} \times \frac{6.3}{108} = ¥72,333$$

(rounded down to the nearest one yen)

Note: If you are applying the accounting method to directly subtract the amount of value of refunds, etc. for sales from the amount of sales, no entry is necessary in this column.

■5 “Deductible tax on purchases ④” column

Prepare **Schedule 5** now as the figures in this column should be transferred from Schedule 5.

❖ Preparation of “Schedule 5”

(1) “Amount of consumption tax on tax base ①” column

Transfer the amount of ¥2,642,472 in “Amount of consumption tax ②” column in the return form to here.

(2) “Amount of consumption tax relating to recovery of bad debts ②” column

Transfer the amount in “Amount of consumption tax relating to recovery of bad debts ③” column in the return form to here.

(3) “Amount of consumption tax relating to value of refunds, etc. for sales ③” column

Transfer the amount of ¥72,333 in “Amount of tax relating to value of refunds, etc. ⑤” column in the return form to here.

(4) “Amount of consumption tax representing the base for determining the deductible tax on purchases ④” column

Enter the amounts calculated from the amounts of (1) to (3) above using the presented formula.

$$\textcircled{1} + \textcircled{2} - \textcircled{3} = ¥2,642,472 + ¥0 - ¥72,333 = ¥2,570,139$$

(5) “If operating one type of business [Deductible tax on purchases] ⑤” column

If there is only one type of business, calculate the amount by multiplying the amount in “Amount of consumption tax representing the base for determining the deductible tax on purchases ④” column by the applicable deemed purchase rate.

(6) “If operating two or more types of business” column

(A) “Taxable sales (tax excluded) per business type ⑥ to ⑪” column

Calculate the amount for each business type of Type 1 to Type 5.

(a) “Total amount per business type ⑥” column

$$¥45,300,000 \times \frac{100}{108} - ¥1,240,000 \times \frac{100}{108} = ¥40,796,296$$

(b) “Type 2 business ⑧” column

$$¥41,200,000 \times \frac{100}{108} - ¥1,140,000 \times \frac{100}{108} = ¥37,092,593$$

$$(\text{Sales ratio}) = \frac{\text{Taxable sales of Type 2 business}}{\text{Taxable sales (total)}} = \frac{¥37,092,593}{¥40,796,296} = 90.921\% \geq 75\%$$

(c) “Type 5 business ⑪” column

$$¥4,100,000 \times \frac{100}{108} - ¥100,000 \times \frac{100}{108} = ¥3,703,704$$

$$(\text{Sales ratio}) = \frac{\text{Taxable sales of Type 5 business}}{\text{Taxable sales (total)}} = \frac{¥3,703,704}{¥40,796,296} = 9.078\% < 75\%$$

(B) “Amount of consumption tax relating to taxable sales in the left column ⑫ to ⑰” column

(a) “Type 2 business ⑭” column

$$¥41,200,000 \times \frac{6.3}{108} - ¥1,140,000 \times \frac{6.3}{108} = ¥2,336,834$$

(b) “Type 5 business ⑰” column

$$¥4,100,000 \times \frac{6.3}{108} - ¥100,000 \times \frac{6.3}{108} = ¥233,333$$

(c) “Total amount per business type ⑫” column

$$(a) + (b) = ¥2,336,834 + ¥233,333 = ¥2,570,167$$

(C) Determination of special calculation method and calculation of deductible tax on purchases in “Calculation method for deductible tax on purchases ⑱ to ㉑” column

Enter the results of calculation in the applicable column of “If applying the basic formula” or “If applying special calculation method”

(a) “If applying the basic formula ⑱” column

$$¥2,570,139 (\text{column } \textcircled{4} \text{ in Schedule 5}) \times \frac{¥2,336,834 \times 80\% + ¥233,333 \times 50\%}{¥2,570,167} = ¥1,986,111$$

(b) “If one type of business covers 75% or more ⑲” column

In this example, taxable sales of Type 2 business account for 75% or more of the total taxable sales.

Therefore, the deemed purchase rate (80%) can be applied to all of the amount of consumption tax representing the base for determining the deductible tax on purchases.

$$¥2,570,139 \text{ (column ④ in Schedule 5)} \times 80\% = ¥2,056,111$$

(D) “Deductible tax on purchases ③⑩” column

Enter the amount calculated either by (C)(a) or (C)(b) above.

In this example, (C)(b) is selected → ¥2,056,111

Once Schedule 5 is completed, transfer the following items required in the return form and go back to the calculation of the rest of the items.

Items in initial columns before transferring the amounts to different columns	Columns to which items should be transferred
Amount in column ⑤ or ③⑩ in Schedule 5	Column ④ in the form
Amount in columns ⑥ to ⑪ in Schedule 5	“Business type” column in the form (rounded to the nearest thousand yen)

■6 “Tax relating to bad debt ⑥” column

When there is a portion of accounts receivables, etc. relating to taxable sales, that became bad debt, calculate the tax to the bad debt.

$$¥560,000 \text{ (amount of bad debt)} \times \frac{6.3}{108} = ¥32,666 \text{ (rounded down to the nearest one yen)}$$

■7 “Balance ⑨” column or “Tax refundable for insufficient deduction ⑧” column

Calculate the balance or tax refundable for insufficient deduction of consumption tax using the presented formula.

■8 “Interim payments ⑩” column

When there is an amount of interim tax payment filed in an interim return, enter the total amount.

Note: If there is an amount of interim payment, it is printed in the return form received from the Tax Office by post. However, this is not the case if you filed an interim return every one month.

■9 “Amount of tax payable ⑪” column or “Refundable interim payments ⑫” column

Calculate the amount of tax payable or refundable interim payments using the presented formula.

■10 “Taxable sales during this taxable period ⑮” column

Enter the amount of taxable sales (tax excluded) after deducting the amount of value of refunds, etc. for taxable sales (tax excluded) and adding Tax-exempt sales.

$$¥45,300,000 \times \frac{100}{108} - ¥1,240,000 \times \frac{100}{108} + ¥1,000,000 = ¥41,796,296$$

■11 “Taxable sales during base period ⑯” column

Enter the amount of taxable sales (tax excluded) during the base period of taxable period for this tax return (the second preceding business year) after deducting the amount of value of refunds, etc. for taxable sales (tax excluded) and adding Tax-exempt sales.

III Entries in “Calculation of the amount of local consumption tax for this return form”

■1 “Consumption tax as local consumption tax base/Balance ⑱” column or “Tax refundable for insufficient deduction ⑰” column

Transfer the amount in “Balance ⑨” column or “Tax refundable for insufficient deduction ⑧” column in the return form to here.

■2 “Transferable amount/Amount of tax payable ⑳” column or “Amount refundable ⑲” column

Calculate the amount by multiplying the amount in “Consumption tax as local consumption tax base/Balance ⑱” column or “Tax refundable for insufficient deduction ⑰” column in the return form by $\frac{17}{63}$.

■3 “Transferable interim payments ㉑” column

When there is an amount of transferable amount filed in an interim return, enter the total amount.

Note: If you receive your return form by post from the Tax Office and an amount of interim payment is printed in “Interim payment ⑩” column in the form, the amount in this column should also be printed. However, this is not the case if you filed an interim return every one month.

- 4 “Transferable tax payable ②②” column or “Transferable interim payments refundable ②③” column
Calculate the amount of transferable tax payable or transferable interim payments refundable using the presented formula.
- 5 “Total of consumption and local consumption taxes (payable or refundable) ②⑥” column
Enter the amount calculated using the formula of $(①① + ②②) - (⑧ + ⑫ + ⑰ + ⑳)$. (If it results in a refundable amount, enter the amount with a minus (-) mark. **Do not use “△” mark.**)

IV Entries in “Place for tax payment” and other columns

- 1 Enter the location of head office or principal office in “Place for tax payment” column. A corporation who is filing a return to the Tax Office covering the jurisdiction of its business office etc. instead of its head office should enter the location of the office, etc., with the location of head office, etc. in brackets.
- 2 Enter the business name of the corporation in “Business or shop name” column. If a merging corporation files a return of the merged corporation for the final business year, enter the name of the merged corporation in brackets under the name of the merging corporation.
- 3 Do not enter anything in “* For official use only” column.
- 4 Enter the taxable period for which the return form is filed, in “From Heisei yy/mm/dd / To Heisei yy/mm/dd” column. When filing an interim return form based on provisional settlement of account, also enter the first and last day of the period for which the interim return form is filed, in “Period subject to interim return if applicable” column.
- 5 Enter “Final” in the brackets of “() return form for consumption and local consumption taxes for the taxable period” column. When filing an interim return form based on provisional settlement of account, enter “Interim” in brackets.

V Entries in “Supplemental items” and other columns

- 1 For “Supplemental items” column and “Reference items” column, please enter the explanation or circle the “○” mark in the applicable column as appropriate.

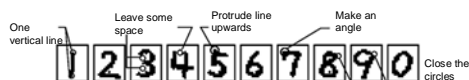
For “Applying a special method for calculating consumption tax on the tax base” column, circle the “Y” 「有」 mark when a provisional measure for calculating consumption tax on the tax base can be applied to a portion of the sales.
- 2 For “Breakdown of ① and ②” column, enter the amount of tax base and consumption tax relating to the transfer of taxable assets, etc., for which the type of “Amount levied 3%,” “Amount levied 4%” or “Amount levied 6.3%” is applied, in the column corresponding to the applicable type.
- 3 For “Breakdown of ⑰ or ⑱” column, enter the amount of consumption tax as local consumption tax base, in the column corresponding to applicable type of “Amount levied 4%” or “Amount levied 6.3%.”
- 4 For “Financial institution, etc. for refund collection” column, enter the name of the financial institution, etc. for refund collection when the negative amount is entered in “Total of consumption and local consumption taxes (payable or refundable) ②⑥” column.
- 5 For “Documents required under Article 30 of Certified Public Tax Accountant Law is submitted together” column and “Documents required under Article 33-2 of Certified Public Tax Accountant Law is submitted together” column, circle the “○” mark in the applicable column when submitting the document.

VI Entries in “No need to send return form next year onward” column

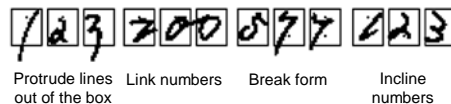
Circle the “O” mark in “No need to send return form next year onward” column (shown in upper right of the return form), when you do not need the Tax Office to send a return form next year onward for a reason such as the use of commercially available accounting software is planned.

! The OCR (Optical Character Recognition) input final return form is machine-readable. When entering numbers in your form, enter clear figures in the prescribed boxes using a black ballpoint pen.

(Entry examples) ○ Good example



× Bad example



Heisei 28/02/29		Director of [Kanda] Tax Office	
Place for tax payment	x-x Kanda-nishikicho, Chiyoda-ku Telephone number 03 - 0000 - 0000		
Business or shop name	Kokuzei Trading Company Limited		
Owner's name or your name	Kazuo Kokuzei		
Name of accounting personnel	Yoshio Ote		

一連番号		翌年以降送付不要 <input checked="" type="checkbox"/>	
申告年月日	平成	年	月
申告区分	指導等	庁指定	局指定
通信日付印	確認印	省略年月日	
年	月	日	
指導年月日	相談	区分1	区分2
平成			

Simplified

From Heisei 27 1 1 (FINAL) return form for consumption and local consumption taxes for the taxable period

To Heisei 27 12 31

From Heisei 27 1 1

To Heisei 27 12 31

Calculation of the amount of consumption tax for this return form									
Tax base	①	ten-trillion	one-trillion	hundred-billion	ten-billion	one-billion	hundred-million	ten-million	one-million
Consumption tax	②								
Amount of consumption tax relating to recovery of bad debt	③								
Deductible tax on purchases	④								
Tax relating to value of refunds, etc.	⑤								
Tax relating to bad debt	⑥								
Subtotal of deductible tax (④ + ⑤ + ⑥)	⑦								
Tax refundable for insufficient deduction (⑦ - ② - ③)	⑧								
Balance (② + ③ - ⑦)	⑨								
Interim payments	⑩								
Amount of tax payable (⑨ - ⑩)	⑪								
Refundable interim payments (⑩ - ⑨)	⑫								
If this is an amended return	⑬								
Previously determined amount of tax	⑭								
Balance of tax payable	⑮								
Taxable sales during this taxable period	⑯								
Taxable sales during base period	⑰								
Calculation of the amount of local consumption tax for this return form									
Consumption tax as local consumption tax base	⑱								
Tax refundable for insufficient deduction	⑲								
Balance	⑳								
Amount refundable	㉑								
Amount of tax payable	㉒								
Transferable interim payments	㉓								
Transferable tax payable (㉒ - ㉓)	㉔								
Transferable interim payments refundable (㉓ - ㉔)	㉕								
If this is an amended return	㉖								
Transferable amount for previously determined tax	㉗								
Transferable amount for balance of tax payable	㉘								
Total of consumption and local consumption taxes (payable or refundable)	㉙								

Supplemental items		Y	N	
Applying the installment basis		<input checked="" type="checkbox"/>	<input type="checkbox"/>	31
Applying the deferred payment basis, etc.		<input type="checkbox"/>	<input type="checkbox"/>	32
Applying the percentage of completion method		<input type="checkbox"/>	<input type="checkbox"/>	33
Applying the cash basis accounting		<input type="checkbox"/>	<input type="checkbox"/>	34
Applying a special method for calculating consumption tax on the tax base		<input type="checkbox"/>	<input type="checkbox"/>	35
Type	Amount of taxable sales (excluding Tax-exempt sales)	Sales ratio (%)		
Type 1	thousand yen			36
Type 2	37,093		90	37
Type 3				38
Type 4				39
Type 5	3,704		90	42
Total	40,796			
Applying the special calculation method (Cabinet order 57③)		<input type="checkbox"/>	<input type="checkbox"/>	40
Type	Tax base	Consumption tax		
Amount levied 3%	thousand yen	yen		
Amount levied 4%	thousand yen	yen		
Amount levied 6.3%	41,944 thousand yen	2,642,472 yen		
Type	Consumption tax representing the local consumption tax base			
Amount levied 4%		yen		
Amount levied 6.3%		481,300 yen		
Bank	Credit union	Head office		
Coop		Branch		
Deposit	Account No.			
The code and number of the account of Japan Post Bank				
The name of post office, etc.				
* For official use only				
Name and signature of tax accountant	(Telephone number - -)			
<input type="checkbox"/>	Documents required under Article 30 of Certified Public Tax Accountant Law is submitted together			
<input type="checkbox"/>	Documents required under Article 33-2 of Certified Public Tax Accountant Law is submitted together			

㉙ = (㉑ + ㉒) - (㉓ + ㉔ + ㉕ + ㉖) / For an amended return: ㉙ = ㉑ + ㉒
If ㉙ is refundable, enter a minus (-) mark.

Schedule 5 - Table for calculating the deductible tax on purchases

Simplified

		Taxable period	27.1.1~27.12.31		Name or shop name	Kokuzei Trading Company Limited			
Item					Amount				
Amount of consumption tax on tax base (amount in column ② in the form)					①	2,642,472 yen			
Amount of consumption tax relating to recovery of bad debts (amount in column ③ in the form)					②				
Amount of consumption tax relating to value of refunds, etc. for sales (amount in column ⑤ in the form)					③	72,333			
Amount of consumption tax representing the base for determining the deductible tax on purchases (① + ② - ③)					④	2,570,139			
If operating one type of business [Deductible tax on purchases] ④ × Deemed purchase rate (90%, 80%, 70%, 60% or 50%)					⑤	* To column ④ in the form			
If operating two or more types of business	Calculation of amount of consumption tax relating to taxable sales	Type	Taxable sales (tax excluded) per business type		Amount of consumption tax relating to taxable sales in the left column				
		Total amount per business type	⑥	* To "Business type" column in the form yen	Sales ratio	⑫	2,570,167 yen		
		Type 1 business (Wholesale)	⑦	* "	%	⑬			
		Type 2 business (Retail)	⑧	* "	90.9	⑭	2,336,834		
		Type 3 business (Manufacturing, etc.)	⑨	* "		⑮			
		Type 4 business (Other type of business)	⑩	* "		⑯			
		Type 5 business (Services, etc.)	⑪	* "	9.0	⑰	233,333		
	Calculation method for deductible tax on purchases					Calculated amount			
	If applying the basic formula ④ × Deemed purchase rate [(⑬ × 90% + ⑭ × 80% + ⑮ × 70% + ⑯ × 60% + ⑰ × 50%) / ⑫]					⑱	1,986,111 yen		
	If applying special calculation method	If one type of business covers 75% or more (⑦/⑥, ⑧/⑥, ⑨/⑥, ⑩/⑥ or ⑪/⑥) ≥ 75% ④ × Deemed purchase rate (90%, 80%, 70%, 60% or 50%)					⑲	2,056,111	
		If two types of business covers 75% or more	(⑦ + ⑧) / ⑥ ≥ 75%	④ × [⑬ × 90% + (⑫ - ⑬) × 80%] / ⑫		⑳			
			(⑦ + ⑨) / ⑥ ≥ 75%	④ × [⑬ × 90% + (⑫ - ⑬) × 70%] / ⑫		㉑			
			(⑦ + ⑩) / ⑥ ≥ 75%	④ × [⑬ × 90% + (⑫ - ⑬) × 60%] / ⑫		㉒			
			(⑦ + ⑪) / ⑥ ≥ 75%	④ × [⑬ × 90% + (⑫ - ⑬) × 50%] / ⑫		㉓			
			(⑧ + ⑨) / ⑥ ≥ 75%	④ × [⑭ × 80% + (⑫ - ⑭) × 70%] / ⑫		㉔			
			(⑧ + ⑩) / ⑥ ≥ 75%	④ × [⑭ × 80% + (⑫ - ⑭) × 60%] / ⑫		㉕			
			(⑧ + ⑪) / ⑥ ≥ 75%	④ × [⑭ × 80% + (⑫ - ⑭) × 50%] / ⑫		㉖			
			(⑨ + ⑩) / ⑥ ≥ 75%	④ × [⑮ × 70% + (⑫ - ⑮) × 60%] / ⑫		㉗			
(⑨ + ⑪) / ⑥ ≥ 75%			④ × [⑮ × 70% + (⑫ - ⑮) × 50%] / ⑫		㉘				
(⑩ + ⑪) / ⑥ ≥ 75%	④ × [⑯ × 60% + (⑫ - ⑯) × 50%] / ⑫		㉙						
[Deductible tax on purchases] (Amount selected from available calculation method in ⑱ to ⑲)					⑳	* To column ④ in the form 2,056,111			