

Notification of Corporation Establishment

法人設立届出書

税務署受付印 平成 年 月 日		郵便番号 〒	
本店又は主たる事務所の所在地 〒		納税地 〒	
法人名 (フリガナ)		法人番号 (フリガナ)	
代表者氏名 〒		代表者住所 〒	
設立年月日 平成 年 月 日		事業年度 (自 月 日 至 月 日)	
設立時の資本 又は出資金の額 円		消費税の新設法人に該当することとなった事業年度開始の日 平成 年 月 日	
業の目的 (定款等に記載しているもの) (現に営んでいる又は営む予定のもの)		支店・出張所・工場等 名称 所在地	
設立の形態 1 個人企業を法人組織とした法人である 2 合併により設立した法人である場合 3 新設分割により設立した法人である場合 4 現物出資により設立した法人である場合 5 その他( )		1. Corporation established as a result of an incorporation of a sole proprietorship 2. Corporation established as a result of a merger 3. Corporation established as a result of an incorporation-type company split ( <input type="checkbox"/> Split-off-type · <input type="checkbox"/> Spin-off-type · <input type="checkbox"/> Other ) 4. Corporation established as a result of a capital contribution in kind 5. Other ( )	
事業開始(見込み)年月日 平成 年 月 日		添付書類等 1 定款等の写し 2 株主等の名簿 3 設立趣意書 4 設立時の貸借 5 合併契約書の写し 6 分割計画書の写し 7 その他( )	
設立の形態が2~4である場合の適格区分 適格・その他		資格・その他	
「給与支払事務所等の開設届出書」提出の有無 有・無		関係税理士 氏名 事務所所在地 〒	
設立した法人が連結子法人である場合 連結親法人名 連結親法人の納税地 〒		所轄税務署 名称 〒	
「完全支配関係を有することとなった旨等を記載した書類」の提出年月日 年 月 日		連結親法人 連結子法人 ( 年 月 日 )	
税理士署名押印		入力簿 通信簿 年月日 確認印	

# Guidelines for Filling in the Notification of Corporation Establishment

When establishing an ordinary corporation or cooperative, etc. (corporations listed in Appended Table 3 of the Corporation Tax Act) which is a domestic corporation, you are required to submit the Notification of Corporation Establishment to the competent district director having jurisdiction over the tax payment place within two months from the date of establishment of such corporation. Please prepare this Notification referring to the following guidelines for filling in the Notification and submit it with attached documents.

1. Number of Notifications to be submitted and attached documents, etc.

Submit one Notification with the following attached documents.

Submit two Notifications for an ordinary domestic corporation whose capital is 100 million yen or more.

- (i) A copy of the articles of incorporation, articles of endowment, rules or regulations (hereinafter referred to as the "Articles of Incorporation, etc.")
- (ii) A list of shareholders, or members of general partnership company, limited partnership company or limited liability company, or any other contributors to a corporation (hereinafter referred to as the "Shareholders, etc."). (Use the form below.)

Name	Address	Number of shares or units	Amount	Title and relationship with officers of the corporation or other Shareholders, etc.
			yen	

- (iii) Prospectus
- (iv) Balance sheet as of the date of establishment
- (v) A copy of merger agreement if the corporation is established by merger
- (vi) A copy of company split plan if the corporation is established by company split

2. How to fill in each column

- (1) In "Location of the head office or principal office," enter the location of the registered head office or principal office.
- (2) In "Corporate number," enter the corporate number (13 digit number).  
It is not necessary to enter the corporate number if it has not been assigned at the time of the submission date.
- (3) In "Representative's name," enter the name of the person representing the corporation. In "Representative's address," enter the address of such representative.
- (4) In "Date of establishment," enter the date of registration shown in the registry.  
(Notes) If the corporation is established by merger or incorporation-type company split, enter the date of registration of the company incorporated through consolidation-type merger or incorporation-type company split.
- (5) In "Objectives of business," enter major business types among those listed in the Articles of Incorporation, etc. as well as business types that the corporation is actually engaged in or will be engaged in.
- (6) In "Business year," enter the fiscal period provided by laws, Articles of Incorporation, etc.
- (7) In "Amount of stated capital or capital contribution at the time of establishment," enter the registered amount of stated capital or capital contribution at the time of establishment.
- (8) In "Date of commencement of the business year in which the corporation is qualified for a newly established corporation for consumption tax," enter the date of establishment if the amount of stated capital or capital contribution as of the date of establishment is 10 million yen or more. If this date of establishment is filled in, you are not required to submit the Notification of Being Qualified for a Newly Established Corporation for Consumption Tax.  
(Notes) Newly established corporations whose amount of stated capital or capital contributions as of the date of commencement of a business year is 10 million yen or more are not exempted from consumption tax liabilities for a taxable period having no base period (generally the first and the second term from establishment) and are required to file final tax return form for consumption tax.  
In principle, from a taxable period for which taxable sales amount during a base period can be calculated (generally the third term from establishment), the corporation's tax liabilities are determined based on taxable sales during a base period. Therefore, even if the corporation is exempted from tax liabilities based on taxable sales during a base period in and after the third term from establishment, if the corporation intends to choose taxable enterprise status, the corporation is required to submit the Report on the Selection of Tax Proprietor Status for Consumption Tax (Form No. 1) by the day preceding the first date of the taxable period for which the corporation intends to choose taxable enterprise status. Note that if such report is not submitted, the corporation cannot file final tax return form even in cases where the corporation can receive consumption tax refund by filing final tax return form.
- (9) In "Branch · local office · factory, etc." enter all branches, local offices, sales offices, administrative office, plants, etc. whether registered or not registered.
- (10) In the "Type of establishment," mark the relevant number of type with ○.  
In the case of corporations established as a result of an incorporation-type company split, if the company split falls under Item 12-9 (split-off-type company split) of Article 2 of the Corporation Tax Act, check the box "Split-off-type," and if the company split falls under Item 12-10 (spin-off-type company split) of the same article of the same Act, check the box "Spin-off-type." If only a portion of the shares, etc. of the succeeding corporation in the company split is issued to the Shareholders, etc. of the split corporation, check the box "Other."  
In the case of corporations established as a result of an incorporation of a solo proprietorship or merger, enter the name, place of tax payment, details of business, etc. of the person who operated the solo proprietorship or the name, place of tax payment, details of business, etc. of the corporation that was extinguished by merger in "For the type of establishment listed in 1 through 4, status of the former solo proprietorship, corporation extinguished by merger, split corporation or contributions."
- (11) If the "Type of establishment" falls under 2 through 4, fill in "Qualification category." If the relevant merger, company split or capital contribution in kind falls under Item 12-8 (qualified merger), Item 12-11 (qualified company split) or Item 12-14 (qualified capital contribution in kind) of Article 2 of the Corporation Tax Act, mark "Qualified" with ○, and if it does not fall under such Item, mark "Other" with ○.
- (12) In "(Expected) Date of commencement of business," enter the date on which the business has been commenced or will be commenced.
- (13) In "Submission of the Notification of Establishment of a Salary-Paying Office," mark either "Yes" or "No" with ○.  
(Mark "Yes" with ○ if such Notification has already been submitted.)  
(Notes) If you have established any office or branch that handles payments of salary, etc., you are required to submit the "Submission of the Notification of Establishment of a Salary-Paying Office" to the competent district director having jurisdiction over the place of such office or branch within one month from the date of establishment of such office or branch.
- (14) In "Certified public tax accountant concerned," enter the name of the certified public tax accountant concerned and the location of his/her office.
- (15) In "Attached documents, etc." mark the documents attached to this Notification with ○.
- (16) If the corporation becomes a consolidated subsidiary at the time of establishment, fill in the column "If the established corporation is a consolidated subsidiary." In other cases, do not fill in this column.  
In the case of consolidated subsidiaries, "the Document Containing the Statement of Having a Consolidated Full Controlling Interest" must be submitted separately.
- (17) If this Notification is prepared by a certified public tax accountant or a tax accountancy corporation, such certified tax accountant, etc. is required to place his/her signature and seal in "Certified public tax accountant's signature and seal."
- (18) Do not fill in the columns marked with ✖.