

Notification of Commencement of Profit-making Business

収益事業開始届出書

※整理番号

税務署受付印

Date of submission  
平成 年 月 日

District Director of Tax Office

税務署長殿

(フリガナ) 名称	Name	Postal code
本店又は主たる事務所の所在地	Location of the head office or principal office	
納税地	Place of Tax payment	
(フリガナ) 代表者氏名	Representative's name	
代表者住所	Representative's address	

Seal

新たに収益事業を開始したので届け出ます。  
I hereby give notification that the corporation has commenced a new profit-making business.

Profit-making business commencement date

収益事業開始日 平成 年 月 日 事業年度 自 月 日 至 月 日

事業の目的 Objectives of business  
収益事業の種類 Type of profit-making business

Office, etc. for profit-making business

収益事業の種類	事業場等の名称	所在地	収益事業の経営責任者
Type of profit-making business	Name of office, etc.	Location	Responsible manager for profit-making business

- Document describing the outline of profit-making business
- Balance sheet for profit-making business
- A copy of the articles of incorporation, etc.
- A certificate of the registered matters (certificate of full registry records), a transcript of a registry or use of the Online Registry Information Provision System (Inquiry No.: ) (Date of issue: (year) (month) (day) )
- A copy of merger agreement

Certified public tax accountant concerned

氏名	Name	添付書類
事務所所在地	Location of office	1 収益事業の概要を記載した書類 2 収益事業についての貸借対照表 3 定款等の写し 4 登記事項証明書(履歴事項全部証明書)、登記簿謄本又はオンライン登記情報提供制度利用(照会番号: ) (発行年月日: 年 月 日) 5 合併契約書の写し
Tel	電話( )	

(備考) Remarks

Submission of the Notification of Establishment of a Salary-Paying Office

「給与支払事務所等の開設届出書」の提出の有無 有・無 Yes・No

税理士署名押印 Certified public tax accountant's signature and seal

(規格 A 4)

※税務署処理欄	部門	決算期	業種番号	入力	名簿	通信日付印	年月日	確認印
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## Guidelines for Filling in the Notification of Commencement of Profit-making Business

When a corporation in the public interest, etc. or association or foundation without judicial personality, etc. has commenced new profit-making business, such corporation, etc. is required to submit the Notification of Commencement of Profit-making Business to the competent district director having jurisdiction over the tax payment place within two months from the date of commencement of the business. Please prepare this Notification referring to the following guidelines for filling in the Notification and submit it with attached documents.

1. Corporation, etc. that are required to submit this Notification
  - (1) Where a corporation in the public interest, etc. (corporation listed in Appended Table 2 of the Corporation Tax Act) or association or foundation without judicial personality that is a domestic corporation has commenced profit-making business.
    - (2) Where a foreign corporation (limited to association or foundation without judicial personality) has come to acquire domestic source income arising from profit-making business.
2. Number of Notifications and attached documents

Submit one Notification (or two Notifications for a foreign corporation [limited to association or foundation without judicial personality]) together with the following attached documents.

  - (1) For a corporation in the public interest, etc. or association or foundation without judicial personality that is a domestic corporation
    - A. Document describing the outline of profit-making business
    - B. Balance sheet for profit-making business as of the date of commencement of such business
    - C. A copy of the articles of incorporation, articles of endowment, rules, constitutions or any equivalent thereto
    - D. A certificate of the registered matters (certificate of full registry records) or a transcript of a registry  
(Notes) If the Online Registry Information Provision System (<http://www.touki.or.jp>) is used, fill in “(Inquiry No.:        )” and “(Date of issue:        ).” In this case, a certificate of the registered matters (certificate of full registry records) or a transcript of a registry is not required to be attached.
    - E. A copy of merger agreement if the corporation was established by merger and the profit-making business was commenced as of the date of establishment.
  - (2) For a foreign corporation (limited to association or foundation without judicial personality)
    - A. Document describing the outline of profit-making business
    - B. Balance sheet for profit-making business as of the date on which the corporation came to acquire domestic source income arising from profit-making business
3. How to fill in each column
  - (1) Where a corporation in the public interest, etc. or association or foundation without judicial personality that is a domestic corporation has commenced new profit-making business, fill in this Notification as follows:
    - A. Fill in “Location of the head office or principal office” as follows:
      - (a) In the case of a corporation in the public interest, etc., enter the location of the registered principal office.
      - (b) In the case of an association or foundation without judicial personality, if any head office or principal office is specified, enter the location of such office, and if no such office is specified, enter the location of principal place of business. (In cases where the association or foundation is engaged in mobile sales or any other business in which the place of business changes frequently, if there is any place where the representative or administrator stays as the headquarters of the business to plan operations performed by the association or foundation and supervises accounting, enter the location of such place. If such place changes frequently, enter the address of the representative or administrator.)
    - B. In “Representative’s name,” enter the name of the person who represents the corporation in the public interest, etc. or the association or foundation without judicial personality. In the case of an association or foundation without judicial personality that has no representative but has the administrator, enter the name of administrator.
    - C. In “Objectives of business,” enter the original business objectives of the corporation in the public interest, etc. or the association or foundation without judicial personality.
    - D. In “Business year,” enter the business year of the corporation in the public interest, etc. or the association or foundation without judicial personality.
    - E. In “Type of profit-making business,” describe the detailed type of profit-making business that the corporation in the public interest, etc. or the association or foundation without judicial personality is engaged in.
    - F. In “Submission of the Notification of Establishment of a Salary-Paying Office,” mark either “Yes” or “No” with  (including the cases where the 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 Notification of Establishment of a Salary-Paying Office to the competent district director having jurisdiction over the location of such office or branch within one month from the date of establishment of such office or branch.
    - G. In “Remarks,” enter other matters for reference.
    - H. In “Attached documents,” mark the documents attached to this Notification with .
  - (2) Where a foreign corporation (limited to association or foundation without judicial personality) has come to acquire domestic source income arising from profit-making business, fill in this Notification in accordance with “Where a corporation in the public interest, etc. or association or foundation without judicial personality that is a domestic corporation has commenced new profit-making business” above, and pay attention to the following matters:
    - A. Fill in “Place of Tax payment” as follows:
      - (a) If the corporation is a foreign corporation having permanent establishment in Japan (corporation stipulated in Item 1 through 3 of Article 141 of the Corporation Tax Act), enter the principal office, branch or any other

office equivalent thereto about profit-making business in Japan as the tax payment place.

- (b) If the corporation is not a corporation set forth in (a) above and falls under a corporation receiving consideration for lease of real properties, etc. (excluding lease of vessels or aircrafts), enter the location of principal assets subject to lease, etc. as the tax payment place.
  - (c) If the corporation is neither a corporation set forth in (a) nor (b) above, enter the location selected for filing, making a request or any other act related to corporation tax as the tax payment place.
- B. In "Profit-making business commencement date," enter the date on which the profit-making business performed in Japan is commenced.
- (3) In "Certified public tax accountant concerned," enter the name of the certified public tax accountant concerned and the location of his/her office.
  - (4) If this Notification is prepared by a certified public tax accountant or a tax accountant corporation, such certified tax accountant, etc. is required to place his/her signature and seal in "Certified public tax accountant's signature and seal."
  - (5) Do not fill in the columns marked with ※.