

Notification of Commencement of Profit-making Business

税務署受付印

収益事業開始等届出書

※整理番号

Date of submission

令和 年 月 日
Year Month Day

税務署長殿

I hereby give notification that the corporation has commenced a new profit-making business, or has come to fall under the category of a public interest corporation, etc. that conducts profit-making business

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

Profit-making business commencement date

新たに収益事業を開始した又は収益事業を行う公益法人等に該当することとなったので届け出ます。

Objectives of business

収益事業開始日等 令和 年 月 日
Year Month Day

Business year From From To To
事業年度 自 月 日 自 月 日
至 月 日 至 月 日

事業の目的

Type of profit-making business

- 1. Balance sheet for profit-making business
- 2. A copy of the articles of incorporation, etc.
- 3. Other ()

Certified public tax accountant concerned

氏名
氏名
事務所所在地
Tel 電話() -

Attached documents

添付書類

- 1 収益事業についての貸借対照表
- 2 定款等の写し
- 3 その他 ()

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

(備考) Remarks

Yes · No

「給与支払事務所等の開設届出書」の提出の有無 有 · 無

Revised in June, 2023

税理士署名 Certified public tax accountant's signature

※税務署 処理欄	部門	決算 期	業種 番号	番号	入力	名簿	通信 日付印	年月日	確認
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05.06 改正

(規格 A 4)

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, or a public corporation has come to fall under the category of a corporation in the public interest, etc. that conducts 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, or from the date on which it became applicable under the category. 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 newly commenced profit-making business.
 - (2) Where a public corporation has come to fall under the category of a corporation in the public interest, etc. that conducts profit-making business.
 - (3) Where a foreign corporation (limited to association or foundation without juridical personality) has come to acquire domestic source income arising from profit-making business (hereinafter referred to as the "Specific Domestic Source Income") (except when corporation tax is not imposed on the total amount of income categorized as specific domestic source income under the provisions of tax conventions, etc.).
2. Number of Notifications and attached documents

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

 - (1) For a corporation in the public interest, etc. or association or foundation without judicial personality that is a domestic corporation which has newly commenced profit-making business.
 - A. Balance sheet for profit-making business as of the date of commencement of the business
 - B. A copy of the articles of incorporation, articles of endowment, rules, constitutions or any equivalent thereto
 - (2) A corporation in the public interest, etc. conducting profit-making business, which had been fallen under the category of a public corporation.
 - A. Balance sheet for profit-making business as of the date when a public corporation has come to fall under the category of a corporation in the public interest, etc. that conducts profit-making business.
 - B. A copy of the articles of incorporation, articles of endowment, rules, constitutions or any equivalent thereto
 - (3) For a foreign corporation (limited to association or foundation without judicial personality)

Balance sheet for profit-making business as of the date on which the corporation came to acquire specific domestic source income.
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, or a public corporation has come to fall under the category of a corporation in the public interest, etc. that conducts 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. which has newly commenced profit-making business, or a corporation in the public interest, etc. conducting profit-making business, which had been fallen under the category of a public corporation, 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 "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.
 - C. In "Representative's name," enter the name of the person who represents the corporation. In the case of an association or foundation without judicial personality that has no representative but has the administrator, enter the name of administrator.
 - D. In "Objectives of business," enter the original business objectives of the corporation.
 - E. Fill in "Profit-making business commencement date" as follows:
 - (a) In the case of a corporation in the public interest, etc. or association or foundation without judicial personality, which has newly commenced profit-making business, enter the date of commencement of the profit-making business.
 - (b) In the case of a corporation in the public interest, etc. conducting profit-making business, which had been fallen under the category of a public corporation, enter the date on which it became such corporation in the public interest, etc. that conducts profit-making business.
 - F. In "Business year," enter the business year of the corporation.
 - G. In "Type of profit-making business," describe the detailed type of profit-making business that the corporation is engaged in.
 - H. 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.

 - I. In "Remarks," enter other matters for reference.
 - J. In "Attached documents," mark the documents attached to this Notification with .
 - (2) Where a foreign corporation (limited to association or foundation without juridical personality) has come to acquire specific domestic

source income.

(1) Fill in this Notification in accordance with "Where a corporation in the public interest, etc. or association or foundation without juridical personality that is a domestic corporation has commenced new profit-making business" above, while paying 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, enter the location of the principal office, branch or any other office equivalent thereto associated with the business conducted through such permanent establishment 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 pertaining to the consideration 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 in "Certified public tax accountant's signature."

Do not fill in the columns marked with ※