

Notification of Change 異動届出書										※整理番号	
<input type="checkbox"/> Corporation tax (法人税) <input type="checkbox"/> Consumption tax (消費税)										※通算グループ整理番号	
Submitting Corp. (提出区分)				本店又は主たる事務所の所在地				Postal code			
Aggregated group parent				Corporation becoming an aggregated group subsidiary				Location of the head office or principal office			
Date of submission (令和 年 月 日)				電話 (Tel)				Place of Tax payment			
Corporation becoming an aggregated group parent				Aggregated group subsidiary				Corporate name, etc.			
税務署長殿 District Director of Tax Office 次の事項について異動したので届け出ます。 I hereby give notification on the change of the matters below.				法人等の名称 (フリガナ)				Corporate number			
				法人番号 (フリガナ)				Representative's name			
				代表者住所 (フリガナ)				Representative's address			
異動事項等		異動前		異動後		異動年月日 (登記年月日)					
Matters changed, etc.		Before the change		After the change		Date of the change (registration)					
Competent Tax Office		Relocation of a salary-paying office, etc.		Tax Office		Tax Office		No (Name, etc. not changed)			
If the tax payment place is changed		給与支払事務所等の移転の有無		有 <input type="checkbox"/> 無 (名称等変更有) <input type="checkbox"/>		No (Name, etc. not changed) <input type="checkbox"/>					
If the business year is changed		First business year after change		From 年 月 日 ~ To 年 月 日		No (Name, etc. not changed) <input type="checkbox"/>					
In the case of merger and company split		合併、分割の場合 (その他参考となるべき事項)		合併 <input type="checkbox"/> 適格合併 <input type="checkbox"/> 非適格合併 <input type="checkbox"/> 分割 <input type="checkbox"/> 分割型分割 <input type="checkbox"/> 分社型分割 <input type="checkbox"/> 適格 <input type="checkbox"/> その他 <input type="checkbox"/>		Split <input type="checkbox"/> Split-off-type split <input type="checkbox"/> 適格 <input type="checkbox"/> その他 <input type="checkbox"/>					
Other matters for reference		Merger <input type="checkbox"/> Qualified merger <input type="checkbox"/> Non-qualified merger <input type="checkbox"/>		Spin-off-type split <input type="checkbox"/> Qualified <input type="checkbox"/> Other <input type="checkbox"/>							
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	

Guidelines for Filling in the Notification of Change

1. This Notification is used by a corporation (Includes special accounts of national and local authorities and individuals who are trustees of corporate taxation trusts as defined in Article 2.29-2 of the Corporate Tax Act. The same applies below.) to notify the competent district director of any change made to the business year, place of tax payment, etc., amount of capital, etc., trade name or name, representative or objectives of business, or merger, transfer or receipt of business by company split, change in corporation category, dissolution of corporation (This includes termination of the trust), completion of liquidation, or change made to a branch, plant, etc.
Check "Corporation tax" or "Consumption tax" in the title part on which you want to submit a notification of change.
*For "Matters changed" specified in "Notification of Change in Consumption Tax for Corporation (Form No. 11)," if this Notification is submitted by checking "Consumption tax," "Notification of Change in Consumption Tax for Corporation (Form No. 11)" does not need to be submitted.
2. Submit one notification (or two notifications for a corporation supervised by the Large Enterprise Examination Division) to the competent district director having jurisdiction over the tax payment place of the corporation subject to the change (if any change is made to the tax payment place, the competent district director having jurisdiction over the tax payment place before the change).
3. Fill in each column as follows:
 - (1) Check "submission classification" if this application is submitted by a parent corporation of aggregated group parent corporations, becoming aggregated group parent corporations, aggregated group subsidiary corporation and becoming aggregated group subsidiary corporations.
 - (2) If the submitting corporation is a foreign corporation, enter the location of the head office or principal office outside Japan in "Location of the head office or principal office."
 - (3) In the case of change related to merger of corporations, etc., each column of "Matters changed, etc." must be entered as follows:

A. In the case of change made to the location of the head office or principal office

Matters changed,	Before the change	After the change	Date of the change
Location of the head office or principal office (consolidated subsidiary)	○○○, △△△, □□	△△△, □□□, ○○	MM DD, 2022
<div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> For consolidated corporations, enter the parent-subsidiary relationship of the relevant corporation subject to the change. </div>	<div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> Enter the details of the change. </div>	<div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> (Transfer) Enter the date of registration of transfer of the head office with the Legal Affairs Bureau. </div>	

B. In the case of absorption-type merger (merged corporation)

Matters changed,	Before the change	After the change	Date of the change
Absorption-type merger	Merged corporation XXX Co., Ltd. (□□ Town, ▲▲ City)	Merging corporation YYY Co., Ltd. (×× Town, △△ City)	(Date of merger) MM DD, 2022
<div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> Enter the name of the merged corporation and the location of the head office (before merger). </div>	<div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> Enter the name of the merging corporation and the location of the head office. </div>	<div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> Enter the effective date of merger provided in merger agreement. </div>	

- (Notes) 1. If an aggregated group subsidiary corporation ceases to have an aggregated group wholly controlling relationship with an aggregated group parent corporation, e.g. due to a merger, the aggregated group corporation should submit a separate document stating that it no longer has an aggregated group wholly controlling relationship, etc.
2. If a corporation subject to consumption tax payment has been extinguished by merger, the surviving corporation must submit "Notification of Corporation Extinguishment by Merger (Form No. 8)" to the competent district director having jurisdiction over the tax payment place of the merged corporation.
- (4) If there is a change in the classification of the legal entity, e.g. if a general incorporated association or general incorporated foundation that was classified as an ordinary corporation becomes a public interest corporation, etc. or if a general incorporated association or general incorporated foundation that was classified as a public interest corporation, etc. becomes an ordinary corporation, etc. If a general incorporated association or a general incorporated foundation falls under the category of public interest corporation, etc., please enter "Change of legal entity classification" in the "Matters changed, etc." column and enter the legal entity classification before and after the change in the right-hand column. If the corporation is now a public interest corporation, etc., please also state whether or not it is a profit-making business in the column "(Other matters for reference)".
- (Notes) Regarding the corporation category, a general incorporated association or general incorporation foundation (i) that has received public interest corporation authorization is a "public interest corporation," and (ii) that falls under non-profit corporation under the Corporation Tax Act is a "non-profit corporation," and that falls under neither (i) nor (ii) and has received authorization by the Administrative Agency is an "ordinary corporation." Any incorporated association or incorporated foundation before receiving accreditation or authorization by the Administrative Agency is a "special corporation under the Civil Code."
- (5) The column "Competent Tax Office" must be entered only if the tax payment place is changed.
- (6) In "If the tax payment place is changed," check the relevant box regarding the relocation of a salary-paying office, etc. If a salary-paying office, etc. is not relocated but the name, etc. is changed, check "No (Name, etc. changed)." (Notes) In the case of "Yes" or "No (Name, etc. changed)," submit the Notification of Establishment/Relocation/Closure of a Salary-Paying Office.
- (7) Check the appropriate box in the "Merger/Split" column.
- In addition, in the case of a split, in addition to the split-type split and spin-off type split, mark the ☐ for the classification of whether or not it corresponds to a qualified split. In addition, since a merger of trusts is regarded as a merger, please mark either a qualified merger or a non-qualified merger.
- (Note) The split of the trust is considered to be included in the split-type split.
- (8) 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."
- (9) Do not fill in the columns marked with ※.
2. For confirmation of the content of the matters changed, a copy of the certificate of the registered matters or the articles of incorporation may be confirmed.
3. Matters to be noted
- Indication of the name of a trust subject to corporation taxation
- If a trustee of the trust subject to corporation taxation stipulated in Item 29-2 of Article 2 of the Corporation Tax Act submits any application, etc. to the district director under the provisions of national tax laws, such trustee must indicate the name of a trust subject to corporation taxation together with the corporate name or personal name of trustee in the column "Corporate name, etc." on the application form, etc.
- If the trustee is an individual, "Representative's name" and "Representative's address" are deemed to be replaced with "Name" and "Address"