

Notification of Change

異動届出書

Corporation tax (法人税) <input type="checkbox"/>		Consumption tax (消費税) <input type="checkbox"/>		*整理番号	
Submitting Corp. (提出法人)		本店又は主たる事務所の所在地 (フリガナ)		Postal code	
Date of submission (令和 年 月 日)		電話 (Tel)		Location of the head office or principal office	
<input type="checkbox"/> Single corporation		<input type="checkbox"/> Corporation becoming a consolidated subsidiary		Place of Tax payment	
<input type="checkbox"/> Consolidated parent corporation		<input type="checkbox"/> Consolidated subsidiary		法人等の名称 (フリガナ) (Corporate name, etc.)	
<input type="checkbox"/> Corporation becoming a consolidated parent corporation		法人番号 (フリガナ) (Corporate number)		代表者氏名 (フリガナ) (Representative's name)	
District Director of Tax Office (税務署長殿)		代表者住所 (フリガナ) (Representative's address)		Seal	
I hereby give notification on the change of the matters below.					

異動事項等	異動前	異動後	異動年月日 (登記年月日)
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Matters changed, etc.	Before the change	After the change	Date of the change (registration)
	Competent Tax Office	Tax Office	Tax Office
	所轄税務署	税務署	税務署

If the tax payment place is changed	納税地等を変更した場合	給与支払事務所等の移転の有無 <input type="checkbox"/> 有 <input type="checkbox"/> 無 (名称等変更有) <input type="checkbox"/> 無 (名称等変更無)	
	If the business year is changed	事業年度を変更した場合	※「有」及び「無 (名称等変更有)」の場合には「給与支払事務所等の開設・移転・廃止届出書」の提出が必要である。
		事業年度を変更した場合	変更後最初の事業年度：(自) 令和 年 月 日 ~ (至) 令和 年 月 日

In the case of merger and company split	合併、分割の場合	合併	<input type="checkbox"/> 適格合併 <input type="checkbox"/> 非適格合併	分割	<input type="checkbox"/> 分割型分割 : <input type="checkbox"/> 適格 <input type="checkbox"/> その他
	Other matters for reference	Merger	<input type="checkbox"/> Qualified merger <input type="checkbox"/> Non-qualified merger	Spin-off-type split	<input type="checkbox"/> Split-off-type split

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

※税務署処理欄	部門	決算期	業種番号	番号	入力	名簿
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規格 A 4

Guidelines for Filling in the Notification of Change

1. This Notification is used by a corporation (including special accounts of national and local governments, corporations applying for consolidated tax payment and trust subject to corporation taxation) to notify the competent district director of any change made to the business year, place of tax payment, etc. (for a consolidated subsidiary, the location of its head office or principal office; the same applies hereinafter), 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 (termination of 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 (Form No. 11)," if this Notification is submitted by checking "Consumption tax," "Notification of Change in Consumption Tax (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, etc., the competent district director having jurisdiction over the tax payment place before the change).
3. Fill in each column as follows:

- (1) 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."
- (2) 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, etc.	Before the change	After the change	Date of the change (registration)
Location of the head office or principal office (consolidated subsidiary)	○○○, △△△, □□	△△△, □□□, ○○	MM DD, 2020
↑ For consolidated corporations, enter the parent-subsidiary relationship of the relevant corporation subject to the change.	↑	↑	↑ (Transfer) Enter the date of registration of transfer of the head office with the Legal Affairs Bureau.
	↑	↑	
	↑	↑	

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

Matters changed, etc.	Before the change	After the change	Date of the change (registration)
Absorption-type merger	Merged corporation XXX Co., Ltd. (□□ Town, ▲▲ City)	Merging corporation YYY Co., Ltd. (××Town, △△ City)	(Date of merger) MM DD, 2020
	↑ Enter the name of the merged corporation and the location of the head office (before merger).	↑ Enter the name of the merging corporation and the location of the head office.	↑ Enter the effective date of merger provided in the merger agreement.

- (Notes)
1. If the consolidated subsidiary ceases to have a consolidated full controlling interest with the consolidated parent corporation due to merger, etc., "the Document Containing the Statement of Ceasing to Have a Consolidated Full Controlling Interest" must be submitted.
 2. Consolidation of trusts is considered as merger, and therefore check either the box of qualified merger or the box of non-qualified merger.
 3. 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.
- (3) If a general incorporated association or general incorporation foundation that was an ordinary corporation has become a corporation in the public interest, etc., or if a general incorporated association or general incorporation foundation that was a corporation in the public interest, etc. has become an ordinary corporation, or if an incorporated association or incorporated foundation has received accreditation or authorization from the Administrative Agency, enter "Change in the corporation category" in the column "Matters changed, etc." and also enter the corporation category before and after the change in each column at the left. If the association or foundation has become a corporation in the public interest, etc., enter the existence or absence of 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."
- (4) The column "Competent Tax Office" must be entered only if the tax payment place is changed.
 - (5) 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.
- (6) In "In the case of merger and company split," check the relevant box. In the case of company split, also check the box of either split-off-type split or spin-off-type split as well as the box of either qualified split or other. Split of trusts is included in split-off-type split.

- (7) 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."
- (8) Do not fill in the columns marked with ※.
4. 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.
5. 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."