

定款の定め等による申告期限の延長の特例の申請書

<div>税務署長印</div> <div>Special Provisions on Extension of the Due Date for Filing a Tax Return Under the Articles of Incorporation</div> <div>Date of submission</div> <div>令和 年 月 日</div> <div>District Director of Tax Office</div> <div>税務署長殿</div>				<div>Place of Tax payment</div> <div>納税地</div> <div>(フリガナ)</div> <div>法人名等</div> <div>法人番号</div> <div>(フリガナ)</div> <div>代表者氏名</div> <div>代表者住所</div> <div>事業種目</div>		<div>※ 整理番号</div> <div>※ 通算グループ整理番号</div> <div>TEL</div> <div>電話() -</div> <div>Corporate name, etc.</div> <div>Corporate number</div> <div>Representative's name</div> <div>Representative's address</div> <div>Type of business</div>	
<input type="checkbox"/> 通算親法人が提出する場合				<input type="checkbox"/> Parent corporation of the aggregated group corporations.			

定款、実務行為、規則、規約その他これらに類するものに基づき、右の事情があることにより、当該事業年度の

We hereby apply for an extension of the due date for the dates indicated below, designation of the number of months to be extended, cancellation of designation, or change in the number of months to be extended for the following reasons: (1) due to the provisions of the articles of incorporation, articles of endowment, rules, regulations, rules, and other equivalent provisions, or due to special circumstances, a general meeting on the settlement of accounts for each business year is not convened within two months from the day following the last day of each business year after the relevant business year or (2) due to the inability of completing the calculation of the amount of income, loss, or the amount of corporate income tax based on the aggregation of profits and losses as the number of aggregated group corporations becomes large or because of other similar reasons.

From (year) (month) (day)

From the submission of the final corporate tax return for the income of the business year to the rescission of the application.

To (year) (month) (day)

申告期限延長期間	(1) 申告期限が延長しない	(1) Company whose filing due date is not extended
	<input type="checkbox"/> 申告期限を1月延長	<input type="checkbox"/> Extend the filing due date by one month (two months for aggregated business year)
	<input type="checkbox"/> 申告期限を2月以上延長	<input type="checkbox"/> Extend the filing due date by two months or more (three months or more for aggregated business year). If such assignment is sought: () months
(2) 申告期限が1月延長された	<input type="checkbox"/> 2月 (通算法) 延長	(2) Company whose filing due date was extended by one month
	<input type="checkbox"/> 2月以上延長	<input type="checkbox"/> Extend the filing due date by two months or more (three months or more for aggregated business year). If such assignment is sought: () months

(3) Company whose filing due date was extended by two months or more (three months for aggregated business year)

☐ Cancel the extension of the filing due date and extend the due date by one month (two months for aggregated business year)

Reason for why the company could not hold its annual general meeting regarding the account settlement of the business year or the aggregated business year within two months from the last day following the business year or the aggregated business year (in case the assignment of an extension of several months is sought, within three months from the day following the last day of the business year or within four months from the day following the last day of the aggregated business year), or the reason for why the calculations of the amount of aggregated income, the amount of consolidated loss or corporation tax, for each aggregated business year were not completed.

Number of extended months before the cancellation: () months
 Number of extended months before the change: () months
 Number of extended months after the change: () months

変更後の月数 ()

☐ 法人税法第75条の2第1項柱書 (同条第11項第1号の規定により読み替えて適用する場合及び同法第144条の8において準用する場合を含む。)

☐ 法人税法第75条の2第1項第1号 (同条第11項第1号の規定により読み替えて適用する場合及び同法第144条の8において準用する場合を含む。)

☐ 法人税法第75条の2第1項第2号 (同条第11項第1号の規定により読み替えて適用する場合及び同法第144条の8において準用する場合を含む。)

☐ 法人税法第75条の2第2項 (同条第11項第2号の規定により読み替えて適用する場合及び同法第144条の8において準用する場合を含む。)

- ☐ Article 75-2 (1) of the Corporation Tax Act (including the cases where it is applied mutatis mutandis by replacing the term and phrase pursuant to the provision of Article 75-2(11)(i) of the Said Act and the cases where it is applied mutatis mutandis pursuant to Article 144-8).
- ☐ Article 75-2(1)(i) of the Corporation Tax Act (including the cases where it is applied mutatis mutandis by replacing the term and phrase pursuant to the provision of Article 75-2(11)(i) of the said Act and the case where it is applied mutatis mutandis pursuant to Article 144-8 of the said Act)
- ☐ Article 75-2(1)(ii) of the Corporation Tax Act (including the cases where it is applied mutatis mutandis by replacing the term and phrase pursuant to the provision of Article 75-2(11)(i) of the said Act and the case where it is applied mutatis mutandis pursuant to Article 144-8 of the said Act)
- ☐ Article 75-2(2) of the Corporation Tax Act (including the cases where it is applied mutatis mutandis by replacing the term and phrases pursuant to the provision of Article 75-2(11)(i) of the said Act and the cases where it is applied mutatis mutandis pursuant to Article 144-8 of the said Act).

その他参考となるべき事項

Other reference materials

Attached documents

書添
類付
等

1. A copy of the articles of incorporation, etc.
2. Other
- ()

税理士署名

※税務署
処理欄

部門

決算
期

業種
番号

番号

入力

名簿
等

通信日付印

確認

回付先

☐ 親署 → 子署

・

☐ 親署 → 調査課

年 月 日

Guideline for Filling in the Special Provisions on Extension of the Due Date for Filing a Tax Return Under the Articles of Incorporation

1. This application form is to be used where a domestic corporation falls under the provisions of Article 75-2 of the Corporation Tax Act, or a foreign corporation falls under the provisions of Article 144-8 of the same Act, respectively, in any of the following cases.
 - (1) Where a corporation that cannot hold its annual general meeting regarding the account settlement of the business year within two months from the day following the last day of its business year under its Articles of Incorporation, etc. or due to special circumstances seeks to apply for the extension of the due date for filing a final return form.
 - (2) Where a corporation intends to extend the due date for filing a return because it is not possible to file a corporate income tax return within two months from the day following the end of each business year due to the fact that it is impossible to complete the calculation of the amount of income or loss and corporate income tax under the provisions of Part 2, Chapter 1, Section 1, Subsection 11, Division 1 of the Corporation Tax Act and other provisions applicable to a corporation in aggregate due to the number of corporations in aggregate or for other similar reasons.
 - (3) Where a corporation with an accounting auditor that cannot hold its annual general meeting regarding the account settlement of the business year within three months from the day following the last day of its business year (four months for aggregated business year) under its Articles of Incorporation, etc. seeks to apply for the extension of the due date for filing a final return form or to be assigned an extension period of several months.
 - (4) Where a corporation that cannot hold its annual general meeting regarding the account settlement of the business year within three months from the day following the last day of its business year (four months for aggregated business year) due to special circumstances or under other unavoidable circumstances seeks to apply for the extension of the due date for filing a final return form or to be assigned an extension period of several months.
 - (5) Where a corporation that cannot complete its calculations of the amount of income or loss and the amount of corporation tax under the provisions of Part 2, Chapter 1, Section 1, Subsection 11, Division 1 of the Corporation Tax Act and other provisions applicable to the aggregated corporation within four months from the day following the last day of its business year due to special circumstances or under other unavoidable circumstances seeks to apply for the extension of the due date for filing a final return form or to be assigned an extension period of several months.
 - (6) Where a corporation seeks to cancel the extension of the filing due date or change the extension period (number of months) for the filing due date due to a change in the reasons listed in (4) or (5) above.

Furthermore, these provisions shall not apply to a business year during which a corporation that dissolved before September 30, 2010 is being liquidated and a business year containing the day on which the residual property of a corporation that dissolved after October 1, 2010 were determined. (In the case of a Aggregated Corporation, excluding the business year ending on the last day of the business year of its Aggregated Parent Corporation with respect to the Aggregated Corporation)

2. For corporations that are applying for the first time at the end of a fiscal year, submit a single application (or submit in duplicate for a corporation supervised by the Large Enterprise Examination Division) within 45 days of the day after the end of the fiscal year for which they are applying for the first time to the competent district director having jurisdiction over the place for tax payment:
3. Fill in each column as follows.
 - (i) Check "submission classification" if this application is submitted by a parent corporation of aggregated group corporations.
 - (ii) Check the appropriate box in the "Extension Period for Filing Due Date" corresponding to the nature of the application.

In addition, in the case of applying for a designation of extension longer than two months (three months for a tax return for aggregated group corporations), put the desired number of months for extension (see Note below) in the parentheses of the "number of months ()," and in the case of applying for the rescission of designation of the number of months for extension of filing and the extension of one month (two months for a tax return for aggregated group corporations), put the desired number of months before the rescission of the designation in the parentheses of the "number of months () before the rescission," and in the case of applying for changing the number of months for extension of the due date, put the number of months before changing in the parentheses of the "number of months () before changing" and the number of months after the change in the parentheses of the "number of months () after changing."

(Note) If the reason for the application falls under (3) of 1 above, enter numbers from "2" to "4."
 - (iii) In the column "Reasons why the general meeting on the settlement of accounts for each business year is not convened; or the calculation of the amount of incomes and losses, or the amount of corporate income tax based on the aggregation of profits and losses cannot be completed due to the large number of aggregated group corporations or other similar reasons within two months from the day following the last day of each business year (in the case of applying for the designation of the number of months of extension, within three months from the day following the last day of each business year or within four months from the day following the last day of the business year of aggregated group corporations)," provide the brief description of the reasons for the occurrence of the events listed in (1) through (6) above.

- (iv) Check the appropriate box in the "Basis Article" corresponding to the nature of the application.
- (v) Circle the number(s) of attached document in the "Attached Documents."
- (vi) If this form has been prepared by a licensed tax accountant or licensed tax accountant firm, such accountant or accountant firm shall sign in the "Signature of Licensed Tax Accountant" column.
- (vii) Leave the "※" column blank.

4. If this application for extension of the due date is granted, interest tax must be paid for the extended period.

- (Note) 1 Even if the extension of the due date for filing a corporate tax return is granted based on this application, the extension does not apply to the due date for filing a consumption tax return.
- 2 If aggregated group corporations are seeking the application of the Special Provisions on Extension of the Due Date for Filing a Tax Return, the parent corporation of the aggregated group corporation shall submit this application form to the district director of the tax office with jurisdiction over the taxable area of the relevant aggregate parent corporation.
In addition, if an extension of the due date for filing a tax return is granted to an aggregated group parent corporation, the due date for the relevant aggregated group subsidiary corporation to file a tax return shall also be deemed extended.
- 3 When a corporation withdraws from aggregated group corporations to which an extension of the due date for filing a tax return is granted, if the withdrawing corporation wishes an extension of the due date for filing a tax return pursuant to Article 75-2 of the Corporate Tax Act to be granted thereafter, it must submit a new application form by the date specified by the law.
- 4 Even of an extension of the due date for filing a tax return is granted for a corporation other than aggregated group corporations based on this application, if it wishes an extension of the due date for filing a tax return for the corporate tax after it became an aggregated group corporation, it must submit a new application form by the date specified by the law.

5. Points of Concern

○Provision of the name of Trust Subject to Corporate Taxation

When the trustee of the trust subject to corporate taxation provided in Article 2, Item 29 of the Corporate Tax Act is filing an application related to the trust subject to corporate taxation to the district director of the tax office, etc. under the laws related to national taxation, in addition to the corporate name or the name of the trustee, put the name of the trust subject to corporate taxation in the "Corporate Name etc." in the application form.