

Guidelines for Filling in the Application for Special Provision for Extension of the Due Date for Filing a Final Return Form

1. A domestic corporation under the Corporation Tax Act, Article 75-2, a consolidated parent corporation under the Corporation Tax Act, Article 81-24, or a foreign corporation under the Corporation Tax Act, Article 144-8 shall submit this application form in the following cases:
 - (1) Where a corporation that cannot hold its annual general meeting regarding the account settlement of the business year or the consolidated business year within two months from the day following the last day of its business year or consolidated 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 that cannot file a consolidated tax return form within two months from the day following the last day of its consolidated business year because it cannot complete its calculations of the amount of consolidated income or the amounts of consolidated loss and of corporation tax due to the corporation having many consolidated subsidiary corporations or on other grounds equivalent thereto, seeks to apply for special provision for extension of the due date for filing a final return form.
 - (3) Where a corporation with an accounting auditor that cannot hold its annual general meeting regarding the account settlement of the business year or the consolidated business year within three months from the day following the last day of its business year or within four months from the day following the last day of its consolidated 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 or the consolidated business year within three months from the day following the last day of its business year or within four months from the day following the last day of its consolidated 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 consolidated income or the amounts of consolidated loss and of corporation tax within four months from the day following the last day of its consolidated 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 (3) to (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.
2. Submit a single application (or submit in duplicate for a corporation supervised by the Large Enterprise Examination Division) by each due date to the competent district director having jurisdiction over the place for tax payment according to the following categories:
 - (1) Special provision of an extension of the due date for filing a corporation tax return form
By the final day of the business year for which an application is being initially sought
 - (2) Special provision of an extension of the due date for filing a consolidated tax return form
Within 45 days after the day following the last day of the consolidated business year for which an application is being initially sought
3. Fill in each column as follows.
 - (1) In

<input type="checkbox"/> Corporation tax return from the following business year	}	of the text of the application,
<input type="checkbox"/> Consolidated tax return from the following business year		

check the box next to the appropriate item.
 - (2) In "Period of extension," check the box next to the appropriate item.
If the assignment of an extension of two months or more for a corporation tax return form (three months or more for a consolidated tax return form) is sought, write the number of months* of the extension period whose assignment is sought in "() months." If the cancellation of the extension of the filing due date and extension of the due date by one month (two months for consolidated business year) is sought, write the number of extended months before the cancellation in "Number of extended months before the cancellation: () months." If the change of the assigned extension period is sought, write the extension period before the change in "Number of extended months before the change: () months" and the extension period after the change* in "Number of extended months after the change: () months."
*If the reason for the application falls under 1. (3) above, enter a number from 2 to 4 in ().
 - (3) Write the reason briefly in "Reason for why the company could not hold its annual general meeting regarding the account settlement of the business year or the consolidated business year within two months from the last day following the business year or the consolidated 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 consolidated business year), or the reason for why the calculations of the amount of consolidated income, the amount of consolidated loss or corporation tax, for each consolidated business year were not completed."
 - (4) In the "Underlying provision" field, check the appropriate item.

- (5) In the "Attached documents" field, circle the number of the document attached to this application.
- (6) 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."
- (7) Do not fill in the columns marked with ✖.

4. If a corporation is permitted this special provision of an extension of the due date, it shall pay interest tax for the period of extension.

Note 1: To be permitted an extension of the due date for filing the consolidated tax return form under Corporation Tax Law, Article 81-24, a corporation that has been permitted an extension of the due date for filing a corporation tax return form under the Corporation Tax Law, Article 75-2 shall submit the "Application for Special Provision for Extension of the Due Date for Filing a Final Return Form" relating to the consolidated tax return form again.

Note 2: The due date for filing a consumption tax final return form shall not be extended even if a corporation is permitted an extension of the due date for filing a corporation tax return form or consolidated tax return form.

Note 3: An application for an extension of the due date for filing a tax return for the consolidated business year under the Corporation Tax Law, Article 75-2 during the approval process of a consolidated tax payment shall be voided if the consolidated tax payment is approved.

Therefore, if a corporation seeks an extension of the due date for filing the tax return form under the Corporation Tax Law, Article 75-2 when it leaves a consolidated group, it needs to submit another such application by the day stipulated by law.

Note 4: A corporation that files a consolidated tax return form or a notification of individually attributed amounts, etc. shall not submit an application under the Corporation Tax Law, Article 75-2.

Note 5: If a corporation has been permitted the special provision for the extension of the due date for filing a consolidated tax return form, in order to submit this application, the approval due date shall be the due date for the notification of individually attributed amounts, etc. for a consolidated subsidiary corporation.

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.