

定款の定め等による申告期限の延長の特例の申請書

Special Provisions on Extension of the Due Date for Filing a Tax Return under the Articles of Incorporation Date of submission: 令和 年 月 日 District Director of Tax Office: 税務署長殿		Place of Tax payment: 〒 納税地: (フリガナ) 法人名等: Corporate name, etc. 法人番号: Corporate number (フリガナ) 代表者氏名: Representative's name 代表者住所: Representative's address 事業種目: Type of business	*Reference number ※整理番号 ※通算グループ整理番号 *Reference number of aggregated group TEL: 電話() -
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Parent corporation of the aggregated group corporations.

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)

申告期限延長の理由 (1) 申告期限が延長 <input type="checkbox"/> 申告期限を1月 <input type="checkbox"/> 申告期限の延長 (2) 申告期限の延長 <input type="checkbox"/> 2月 (通算法) (3)	(1) Company whose filing due date is not extended <input type="checkbox"/> Extend the filing due date by one month (two months for aggregated business year) <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	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 ()
	(2) Company whose filing due date was extended by one month <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) <input type="checkbox"/> 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.

- 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. Copy of the articles of incorporation, etc. 2. Other ()
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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	<input type="checkbox"/> 親署 → 子署		<input type="checkbox"/> 親署 → 調査課			年月日	

Guideline for Filing 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, a foreign corporation falls under the provisions of Article 144-8 of the same Act, or a consolidated parent corporation falls under the provisions of Article 81-24 of the Corporation Tax Act before its amendment by the Act to Amend the Income Tax Act (Act No. 8 of 2020) ("the old Corporation Tax Act of 2020"). Article 81-24 of the Income Tax Act (hereinafter referred to as the 'old Income Tax Act of 2020'), 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 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 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 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.
 - (4) 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 (four months for aggregated 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.
 - (5) 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 (four months for aggregated 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.
 - (6) 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.
 - (7) 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.
 - (8) 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) to (7) 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. 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) Check "submission classification" if this application is submitted by a parent corporation of aggregated group corporations.
If this application is submitted by a consolidated parent corporation, read "if submitted by a parent corporation of aggregated group corporations" as "if submitted by a consolidated parent corporation" and check.

- (2) Regarding $\left(\begin{array}{l} \text{From (year) (month) (day)} \\ \text{To (year) (month) (day)} \end{array} \right)$ the tax return for corporate tax on the income of the business year mentioned in the text,

if this application is submitted by a consolidated parent corporation,

read it as $\left(\begin{array}{l} \text{From (year) (month) (day)} \\ \text{To (year) (month) (day)} \end{array} \right)$ the consolidated tax return for corporate tax on the consolidated income of the consolidated business year

and fill out.

- (3) Check the appropriate box in the "Extension Period for Filing Due Date" corresponding to the nature of the application.
If this application is submitted by a consolidated parent corporation, read "in the case of aggregated group corporations" as "consolidated business year."

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 and a consolidated tax return), 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 and a consolidated tax return), 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 (4) of 1 above, enter numbers from "2" to "4."

- (4) 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 (8) above.

Note that, if this form is submitted by a consolidated parent corporation, the above shall be read as "Reasons why the general meeting on the settlement of accounts for consolidated business year is not convened; or the calculation of the amount of consolidated incomes and consolidated losses, or the amount of corporate income tax cannot be completed within two months from the day following the last day of consolidated business year (in the case of applying for the designation of the number of months of extension, within four months from the day following the last day of the consolidated business year)," and provide the brief descriptions by the reasons for the occurrence of the events listed in (1),(3) though (5) or (7) above.

- (5) Check the appropriate box in the "Basis Article" corresponding to the nature of the application.
If this form is submitted by a consolidated parent corporation, read "main sentence of Article 75-2, Paragraph 1 of the Corporate Tax Act (including the cases where it is rephrased pursuant to the provisions of Article 75-2, Paragraph 11, Item 1 of the Act, or the cases where it is applied mutatis mutandis under Article 144-8 of the Act)" as "main sentence of Article 81-24, Paragraph 1 of the old Corporation Tax Act of 2020"; "Article 75-2, Paragraph 1, Item 1 of the Corporate Tax Act (including the cases where it is rephrased pursuant to the provisions of Article 75-2, Paragraph 11, Item 1 of the Act, or the cases where it is applied mutatis mutandis under Article 144-8 of the Act)" as "Article 81-24, Paragraph 1, Item 1 of the old Corporation Tax Act of 2020"; read "Article 75-2, Paragraph 1, Item 2 of the Corporate Tax Act (including the cases where it is rephrased pursuant to the provisions of Article 75-2, Paragraph 11, Item 1 of the Act, or the cases where it is applied mutatis mutandis under Article 144-8 of the Act)" as "Article 81-24, Paragraph 1, Item 2 of the old Corporation Tax Act of 2020"; and read "Article 75-2, Paragraph 2 of the Corporate Tax Act (including the cases where it is rephrased pursuant to the provisions of Article 75-2, Paragraph 11, Item 1 of the Act, or the cases where it is applied mutatis mutandis under Article 144-8 of the Act)" as "Article 81-24, Paragraph 2 of the old Corporation Tax Act of 2020" respectively.
- (6) Circle the number(s) of attached document in the "Attached Documents."
- (7) 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.
- (8) 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 or consolidated 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 If a consolidated parent corporation granted for an extension of due date for filing a consolidated tax return in accordance with Article 81-24 of the old Corporation Tax Act of 2020 shifts to a group relief system, even if a new “application of the Special Provisions on Extension of the Due Date for Filing a Tax Return” is not submitted, the special provisions on the extension of due date of filing a tax return under Article 75-2 of the Corporation Tax Act shall remain effective for a corporation that became an aggregated group parent corporation and all aggregated group subsidiary corporations fully controlled by the aggregated group parent corporation.
- 6 If an extension of due date of filing a consolidated tax return is granted by this application form for a consolidated parent corporation, the due date for filing the individually attributed amounts of consolidated corporations relevant to the consolidated parent corporation shall also be deemed extended.
- 7 In order to be granted an extension of due date for filing a consolidated tax return in accordance with Article 81-24 of the old Corporation Tax Act of 2020, even corporations granted an extension of due date for filing a tax return in accordance with Article 75-2 of the old Corporation Tax Act of 2020 must submit a new “Special Provisions on Extension of the Due Date for Filing a Tax Return Under the Articles of Incorporation” for a consolidated tax return.
- 8 When a corporation withdraws from a consolidated group to which an extension of the due date for filing 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 for the business year including the day before the date of withdrawal, it must submit a new application form by the date specified by the law.
- 9 A corporation submitting a consolidated tax return or notice of individually attributed amounts etc. is not eligible for submitting an application pursuant to Article 75-2 of the old Corporation Tax Act of 2020.

5. Points of Concern

o 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.