

Application Form for Approval of Filing Blue Return

税務署受付印

青色申告の承認申請書

Date of submission 令和 年 月 日		※整理番号	
Year Month Day		納税地 (フリガナ)	Postal code 〒
令和 年 月 日		法人名等 (フリガナ)	Place of Tax payment 〒
District Director of Tax Office		法人番号 (フリガナ)	Tel 電話() -
From 令和 年 月 日		代表者氏名	Corporate name, etc.
To 令和 年 月 日		代表者住所	Corporate number
事務署長殿		事業種目	Representative's name
事業年度から法人税の申告書を青色申告によって提出したいので申請します。		資本金又は出資金額	Representative's address
			Type of business
			Amount of stated capital or capital contribution
			業 円

The corporation hereby applies for approval for filing a blue return for corporation tax from the business year shown at the left.

1 If any of the following applies to this Application, check the relevant box and enter the relevant date.

1 次に該当する場合は、 青色申告の承認申請書の提出の日、 普通徴収が開始された普通徴収の日、 法人税の申告書の提出のうち、 連結納税の廃止の日のいずれかの日を記入してください。

If approval for filing a blue return has been cancelled or notification of withdrawing from filing a blue return has been submitted and thereafter this Application is filed, enter the date of receiving the notice of cancellation or the date of submission of withdrawal. (year) (month) (day)

平成 令和 年 月 日

If the business year for which the corporation intends to file the first blue return after this Application is the first term from establishment, an ordinary corporation or cooperative, etc. That is a domestic corporation must enter the date of establishment. A corporation in the public interest, etc. or association or foundation without judicial personality, etc. that is a domestic corporation must enter the date of commencement of a new profit-making business. An ordinary corporation or cooperative, etc. that was a corporation in the public interest corporation, etc. (limited to those not engaged in any profit-making business) must enter the date on which it became such ordinary corporation or cooperative, etc. (year) (month) (day)

In case that an approval for filing a blue return is applied after an approval for consolidated taxation has been rescinded in accordance with the provisions set forth in Paragraph 1 of Article 4-5 of the Corporation Tax Act (Rescission of Approval for Consolidated Taxation); the date of the rescission. (year) (month) (date)

In case that an approval for consolidated taxation is rescinded in accordance with the provisions set forth in Items of Paragraph 2 of Article 4-5 of the Corporation Tax Act; the Item of Paragraph 2 of Article 4-5 that is associated with the event leading to the rescission and the date on which such event occurred. (year) (month) (date)

In case that a blue return is intended to be filed in the following business year of the consolidated parent corporation's business year that includes the approval date of the cancellation of the consolidated taxation; the approval date. (year) (month) (date)

2 Matters for reference

2 参考事項

(1) 帳簿の形式 (1) Status of bookkeeping method

伝票又は帳簿名	左の帳簿の形態	記帳の時期	伝票又は帳簿名	左の帳簿の形態	記帳の時期
Name of slip or ledger	Form of the book at the left	Timing of book entry	Name of slip or ledger	Form of the book at the left	Timing of book entry

(2) 特別な記帳方法の採用の有無
イ 伝票会計採用
ロ 電子計算機利用
(2) Adoption of any special bookkeeping method
イ. Adoption of slip system of accounting
ロ. Use of a computer

(3) 税理士が関与している場合におけるその関与度合
(3) Level of involvement of a certified public tax accountant

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	備 考	通信 日付印	年 月 日	確認 印
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Guidelines for Filling in the Application Form for Approval of Filing Blue Return

1. This Application must be used when any corporation other than the corporations subject to corporation tax on consolidated income as prescribed in Item 16 of Article 2 of the Corporation Tax Act applies for approval of filing blue return for final return form for corporation tax in each business year, interim return form and form for tax prepayment return in liquidation accounting period.
2. Submit one application (or two applications for a corporation supervised by the Large Enterprise Examination Division) to the competent district director having jurisdiction over place of the tax payment by the date preceding the date of commencement of the business year in which the corporation intends to file a blue return.
If such business year falls on any of the business years listed below, this Application must be submitted by the date specified below:
 - (1) The business year containing the date on which an ordinary corporation or cooperative, etc. was established: By the day preceding (i) the date on which three months have elapsed from the said date or (ii) the last day of the said business year, whichever is the earlier.
 - (2) The business year containing the date on which a corporation in the public interest, etc. or an association or foundation without judicial personality newly commenced a profit-making business: By the day preceding (i) the date on which three months have elapsed from the said date or (ii) the last day of the said business year, whichever is the earlier.
 - (3) The business year containing the date on which an ordinary corporation or cooperative, etc. that used to be a corporation in the public interest, etc. (limited to a corporation that is not engaged in any profit-making business) came to fall under the category of an ordinary corporation or cooperative, etc.: By the day preceding (i) the date on which three months have elapsed from the said date or (ii) the last day of the said business year, whichever is the earlier.
 - (4) In the case where the period from the following days to the last day of the business year described in (1) to (3) above is less than three month: the day on which an ordinary corporation or cooperative, etc. was established; the day on which a corporation in the public interest, etc. or an association or foundation without juridical personality newly commenced a profit-making business; or the day on which an ordinary corporation or cooperative, etc. that used to be a corporation in the public interest, etc. (limited to a corporation that is not engaged in any profit-making business) came to fall under the category of an ordinary corporation or cooperative, etc. (hereinafter referred to as the “date of establishment, etc.”); the business year following the said business year: By the day preceding (i) the date on which three months have elapsed from the said date of establishment, etc. or (ii) the last day of the said following business year, whichever is the earlier.
(Notes) Foreign corporations must submit this Application in accordance with the provisions of Article 146 of the Corporation Tax Act.
 - (5) In the case where a domestic corporation has had the approval set forth in Article 4-2 (Consolidated Taxpayer) rescinded, pursuant to the provisions of Article 4-5 of the Corporation Tax Act, paragraph (2), item (iv) or item (v) (Rescission of Approval for Consolidated Taxation), the business year containing the day preceding the date of the rescission: By the day preceding (i) the date on which two months have elapsed from the date following the last day of the said business year, (ii) the date on which one month have elapsed from the day following the last day of the business year that contains the date on which its residual property becomes determined of a corporation that dissolved itself on and after October 1, 2010 or (iii) the date preceding the day on which the last distribution or delivery of residual property is made within one month from the day following the last day of the business year that contains the date on which its residual property becomes determined.
 - (6) In the case where a domestic corporation has had the approval set forth in Article 4-2 rescinded, pursuant to the provisions of the items of Article 4-5 of the Corporation Tax Act, paragraph (2), the business year containing the date of the rescission (hereinafter referred to as the “date of rescission”): By the day preceding (i) the date on which three months have elapsed from the said date of rescission or by (ii) by the day preceding (a) the date on which two months have elapsed from the day following the last day of the said business year (b) the date on which one month have elapsed from the day following the last day of the business year that contains the date on which its residual property becomes determined of a corporation that dissolved itself on and after October 1, 2010 or (c) the date preceding the day on which the last distribution or delivery of residual property is made within one month from the day following the last day of the business year that contains the date on which its residual property becomes determined, whichever is the earlier.
 - (7) In the case where the period from the first day of the business year containing the date of rescission when a domestic corporation has had the approval set forth in Article 4-2 rescinded, pursuant to the provisions of the items of Article 4-5 of the Corporation Tax Act, paragraph (2) to the last day thereof is less than three months, each business year after the said business year : By the day preceding (i) the date on which three months have elapsed from the said date of rescission or by (ii) by the day preceding (a) the date on which two months have elapsed from the day following the last day of the said business year (b) the date on which one month have elapsed from the day following the last day of the business year that contains the date on which its residual property becomes determined of a corporation that dissolved itself on and after October 1, 2010 or (c) the date preceding the day on which the last distribution or delivery of residual property is made within one month from the day following the last day of the business year that contains the date on which its residual property becomes determined, whichever is the earlier.
 - (8) The business year following the consolidated parent corporation’s business year containing the day on which a domestic corporation, which has obtained approval set forth in Article 4-5, paragraph (3) of the Corporation Tax Act and the provisions of Article 4-2 no longer applies, obtained the said approval: By the day preceding (i) the date on which three months have elapsed from the first date of the said following business year or (ii) the last day of the said

following business year, whichever is the earlier.

3. Fill in "Matters for reference" as follows:

- (1) In "Status of bookkeeping method," enter the types and forms of the corporation's slips, general ledger and other accounting documents as well as the timing of entry. In "Form of the book at the left," enter, for example, "slip in three copies," "notebook," "loose-leaf paper" or "account book." In "Timing of book entry," enter, for example, "daily," "weekly" or "every 10 days."
- (2) In "Adoption of any special bookkeeping method," if any of A. or B. applies to the corporation, mark the relevant item with ○.
- (3) In "Level of involvement of a certified public tax accountant," describe the level of involvement in details, for example, "all operations including entry in the general ledger" or "all operations including organizing slips."
- (4) If this Application is prepared by a certified public tax accountant or a tax accountant corporation, such certified public tax accountant, etc. is required to place his/her signature and seal in "Certified public tax accountant's signature and seal."
- (5) Do not fill in the columns marked with ※.

4. Matters to be noted

- (1) Application for approval of filing blue return during a period in which application for consolidated tax payment is pending
Any Application Form for Approval of Filing Blue Return submitted for a consolidated business year during a period in which application for consolidated tax payment is pending will be invalid if consolidated tax payment is approved.
Therefore, note that if a corporation is separated from a consolidated group and intends to apply for approval of filing blue return, such corporation is required to submit a new application form by the date specified by law.
- (2) 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.
- (3) Statement about corporate number column
In "Corporate number," enter the corporate number (13 digit number).
It is not necessary to enter the corporate number if it has not been assigned at the time of the submission date.