

Application Form for Approval of Filing Blue Return

税務署受付印

青色申告の承認申請書

※整理番号

Postal code

Place of Tax payment

Tel 電話() -

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

資本金又は出資金額

Amount of stated capital or capital contribution

業

円

Date of submission

Year

Month

Day

令和

年

月

日

District Director of Tax Office

税務署長殿

From

自令和

年

月

日

To

至令和

年

月

日

事業年度から法人税の申告書を青色申告書によって提出したいので申請

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

記

1 次に該当

□ 青色

再行

日

□ 普通

あつて

普通法

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))

平成・令和 年 月 日

□ 法人

の法人

り連続

In the case of filing an approval for filing a blue return after the approval for consolidated taxation has been rescinded pursuant to the provision of Article 4, Paragraph 5, Item 1 of the Corporation Tax Act before amendment by the Act for Partial Amendment of the Income Tax Act, etc. (Act No. 8 of 2020, hereinafter referred to as "the Revised Act 2020") (hereinafter referred to as "the old Corporation Tax Act of 2020"), the date of such rescission

((year) (month) (day))

□ 会社

ち、

If the approval for consolidated taxation has been rescinded pursuant to the provision of Article 4, Paragraph 5, Item 2 of the old Corporation Tax Act of 2020, among the items of the paragraph, the item that corresponds to the cause of such rescission and the date of occurrence of such fact

((year) (month) (day))

□ 法人

の場合

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))

□ 会社

青色

In the case of submitting a blue return in the business year following the last consolidated business year that includes the date of submitting the notice pursuant to Additional Clause 29, Item 2 of the Revised Act 2020, the date of submitting such notice

((year) (month) (day))

2 Matters for reference

2 参考事項

(1) 帳簿組織の状況

(1) Status of bookkeeping method

伝票又は帳簿名

左の帳簿

記帳の

伝票又は帳簿名

左の帳簿

記帳の

Name of slip or ledger

Timing of book entry

Name of slip or ledger

Timing of book entry

Form of the book at the left

Form of the book at the left

(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

Certified public tax accountant's signature

※税務署

部

決算

業種

番

入

備

通信

年

月

日

確認

Guidelines for Filling in the Application Form for Approval of Filing Blue Return

1. This form shall be used when a corporation other than corporations subject to corporation tax on consolidated income defined in Article 2, Paragraph 16 of the Corporation Tax Act before amendment by the Act for Partial Amendment of the Income Tax Act, etc. (Act No. 8 of 2020, hereinafter referred to as "the Revised Act 2020") (hereinafter referred to as "the old Corporation Tax Act of 2020") applies for the approval of submitting its final and interim corporate tax returns in the form of a blue return.
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) The business year following the business year when the time period from the date on which an ordinary corporation or cooperative, etc. was established, a corporation in the public interest, etc. or an association or foundation without judicial personality newly commenced a profit-making business, or 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") to the date on which the business year provided in (1)~(3) above ends is less than three months: the day preceding: (1) the date on which three months have elapsed from the date of establishment or (2) the last day of the 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) The business year containing the day preceding the day on which the approval pursuant to Article 4, Paragraph 5, Item 2 of the old Corporation Tax Act of 2020 (limited to the parts related to items 4 and 5) is rescinded: the day preceding the day on which two months have elapsed from the day following the end of the business year (in the case of business year containing the day on which the residual assets of a corporation dissolved on or after Oct 1, 2011 have been finalized, the day on which one month has elapsed from the last day of the business year. If the final distribution or handover of the residual assets is executed within one month from the next day, the day preceding the execution day).
 - (6) The business year containing the day on which the approval pursuant to Article 4, Paragraph 5, Item 2 of the old Corporation Tax Act of 2020 has been rescinded (hereinafter referred to as "the date of rescission"): the day preceding: (1) the day on which three months have elapsed from the date of rescission or (2) the day on which two months have elapsed from the day following the last day of the business year (in the case of business year containing the day on which the residual assets of a corporation dissolved on or after Oct 1, 2011 have been finalized, the day on which one month has elapsed from the last day of the business year. If the final distribution or handover of the residual assets is executed within one month from the next day, the day preceding the execution day), whichever is earlier.
 - (7) In the case of (6), each business year following the business year when the time period from the first day of the business year containing the date of rescission and the last day of such year is less than three months (limited to those initiated before three months elapse from the date of rescission): the day preceding: (1) the day on which three months have elapsed from the date of rescission or (2) the day on which two months elapse from the day following the last day of such each business year (in the case of the business year containing the day on which the residual assets of a corporation dissolved on or after Oct 1, 2011 have been finalized, the day on which one month has elapsed from the last day of the business year. If the final distribution or handover of the residual assets is executed within one month from the next day, the day preceding the execution day), whichever is earlier.
 - (8) The business year following the consolidated parent corporation business year containing the day on which the approval as a domestic corporation has given as the application of Article 4, Paragraph 2 of the old Corporation Tax Act of 2020 has rescinded and Article 4, Paragraph 5, Item 3 of the old Corporation Tax Act of 2020 has applied: the day preceding (1) the day on which three months has elapsed from the first day of such following business year or (2) the last day of such following business year, whichever is earlier.
 - (9) The business year following the last consolidated business year of a domestic corporation to which Additional Clause 29, Paragraph 2 of the Revised Act 2020 is applied: the day preceding (1) the day on which three months have elapsed from the first day of such following business year or (2) the last day of such following business year, whichever is 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 in "Certified public tax accountant's signature."
- (5) Do not fill in the columns marked with ※.

4. Matters to be noted

- (1) When a domestic corporation that is not approved for filing a blue return obtains the approval for the Group Relief System, it is deemed that the approval for filing a blue return has been obtained on the approval for the Group Relief System takes effect. Therefore, there is no need for submitting this application form.
- (2) 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.
- (3) 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.