

消費税申告期限延長届出書

|   |          |   |      |   |                                     |                             |  |                 |   |
|---|----------|---|------|---|-------------------------------------|-----------------------------|--|-----------------|---|
| Date of submission  |          | Year  | Mont | Day   | (フリガナ)                              |                             | Postal code                              | (〒 - )          |   |
| Person making notification  |          | 令和 年 月 日  |      |   | 届納税地                                |                             | Place of Tax payment                     | Tel (電話番号 - - ) |   |
| District Director of Tax Office   |          | 税務署長殿   |      |   | (フリガナ)                              |                             | Corporate name and representative's name |                 | Seal 印  |
| 者   |          | 代表者氏名   |      |   | 法人番号                                |                             | Corporate number                         |                 | I hereby give notification to apply for the special provision for the due date for filing a consumption tax return stipulated in Paragraphs 1 and 2 of Article 45-2 of the Consumption Tax Act, as follows. |
| 税務署長殿   |          |   |      |   |                                     |                             |  |                 |   |
| 下記のとおり、消費税法第45条の2第1項第2項に規定する消費税申告書の提出期限の特例の適用を受けたいので、届出します。 <input type="checkbox"/> Single corporation <input type="checkbox"/> Consolidated parent corporation <input type="checkbox"/> Consolidated subsidiary |          |   |      |   |                                     |                             |  |                 |   |
| Category of a corporation submitting this Report  | 提出法人の区分  | <input type="checkbox"/> 単体法人<br><input type="checkbox"/> 連結親法人<br><input type="checkbox"/> 連結子法人 |      | Business year or consolidated business year | 事業年度又は連結事業年度 自 月 日 至 月 日<br>From To |                             |  |                 |   |
| Taxable period of starting the application  | 適用開始課税期間 | 自 令和 年 月 日 至 令和 年 月 日   |      | From To                                     |                                     |                             |  |                 |   |
| Confirmation of submission requirements   | 適用要件等の確認 | 法人税法第75条の2に規定する申請書の提出有無   |      | 有・無   |                                     | Yes No                      |  |                 |   |
| Matters for reference   | 参考事項     | 国、地方公共団体に準ずる法人の申告期限の特例の適用を受けていない  |      | Yes <input type="checkbox"/>                |                                     | はい <input type="checkbox"/> |  |                 |   |
| Certified public tax accountant's signature and seal  | 税理士署名押印  |   |      | Seal 印                                      |                                     | Tel (電話番号 - - )             |  |                 |   |

|                     |       |       |          |       |         |
|---------------------|-------|-------|----------|-------|---------|
| ※<br>税務署<br>処理<br>欄 | 整理番号  | 部門番号  | 番号<br>確認 | 通信日付印 | 確認<br>印 |
|                     | 届出年月日 | 年 月 日 | 入力処理     | 年 月 日 | 台帳整理    |
|                     | 年 月 日 | 年 月 日 | 年 月 日    | 年 月 日 | 年 月 日   |

- Notes
1. 裏面の記載要領等に留意の上、記載してください。
  2. 税務署処理欄は、記載しないでください。
1. Please fill in this Report paying attention to the guidelines overleaf.
2. Do not fill in the columns marked with ※.

# Guidelines for Filing in the Report on the Extension of the Due Date for Filing a Consumption Tax Return

## 1. Cases where the Notification should be submitted

This Report must be submitted when a corporation that should file a final consumption tax return (including consolidated parent corporations subject to the special provision for the extension of the due date for filing a corporate tax return or their consolidated subsidiary corporations only for corporations subject to the special provision of the extension of the due date for filing a corporate tax return) intends to extend the due date for filing a final consumption tax return (Act 45-2 [1][2]).

(Notes)

1. This special provision cannot be applied to corporations to which the provision of Paragraph 8 of Article 60 of the Consumption Tax Act (special provision for the due date for filing a tax return of a corporation equivalent to national and local governments) has been applied.
2. Even in the case where the due date for filing a final consumption tax return is extended by application of this special provision, the due date for filing a final tax return pertaining to the interim tax return under the provision of Paragraphs 1, 4, or 6 of Article 42 of the Consumption Tax Act (excluding the interim tax return pertaining to the period subject to one-month interim tax return stipulated in Paragraph 1 of the same Article which ended in the period from the first date of the taxable period to which this special provision is applied to the date preceding the date on which two months have elapsed from the same date) or the taxable period stipulated in Paragraphs 1, items 3, 3-2, 4 or 4-2 of Article 19 of the Consumption Tax Act (excluding the taxable period that includes the end date of a business year or consolidated business year) is not extended.
3. When application of this special provision is permitted, the payment of interest tax for the extended period is required.

## 2. Timing of submission, etc.

This Report must be submitted by the last day of the taxable period that includes the end date of a business year or consolidated business year for which you intend to apply for the special provision for the extension of the due date for filing a final consumption tax return (including the consolidated business year if it is submitted within 45 days from the day following the end date of the consolidated business year).

## 3. Guidelines for filling in this Notification

- (1) In the column "Category of a corporation submitting this Report," check a box, whichever is applicable.
- (2) In the column "Business year or consolidated business year," enter the business year or consolidated business year of the corporation.
- (3) In the column "Taxable period of starting the application," enter the first date and last date of the taxable period for which you intend to apply for the special provision for the extension of the due date for filing a final consumption tax return.
- (4) The column "Confirmation of submission requirements" must be filled in after confirming whether submission requirements of this Report are met.
- (5) In the column "Matters for reference," enter matters for reference, if any.
- (6) If you have any question about the content to be entered, please inquire at your nearest Tax Office.