

消費税申告期限延長届出書

Date of submission		Year	Month	Day		
令和 年 月 日		(フリガナ)		Postal code	(〒 - )	
Person making notification		届納税地		Place of Tax payment		Tel (電話番号 - - )
District Director of Tax Office		出 (フリガナ)		Corporate name and representative's name		
税務署長殿		名称及び		Corporate number		
		代表者氏名		法人番号		
I hereby give notification to apply for the special provision for the due date for filing a consumption tax return stipulated in Paragraphs 1 of Article 45-2 of the Consumption Tax Act, as follows.						
下記のとおり、消費税法第45条の2 第1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。						
Business year	事業年度	自	月	日	至	月 日
		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	Yes No
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 <input type="checkbox"/> No <input type="checkbox"/>	
		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			<input type="checkbox"/> はい	
Matters for reference	参考事項	The special provision for the due date for filing a tax return of a corporation equivalent to national and local governments has not been applied.			Whether or not an application form stipulated in Article 75-2 of the Corporate Tax Act has been submitted.	
Certified public tax accountant's signature	税理士署名				Tel (電話番号 - - )	

※ 税務署 処理欄	整理番号	部門番号	番号 確認	通信日付印	確認
	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

注意 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 Filling 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 (limited to the corporations to which we apply special provisions on extending tax declaration due date for corporation tax) intends to extend the due date for filing a final consumption tax return (Act 45-2 [1]).

### (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.

In submitting this Report, one original copy (or two original copies for a corporation supervised by the Large Enterprise Examination Division) must be submitted to the competent district director having jurisdiction over the place of the tax payment 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 (in the case of aggregated group corporations, if the submission date is within 45 days counting from the day after the final day of a business year, including that business year).

### (Notes)

The special provisions shall be applied from the taxable period which includes the ending date of the business year in which the submission date belongs (in the case of aggregated group corporations, this period includes the business year in which the date of submission is within 45 days from the day following the end of the taxable year).

## 3. Guidelines for filling in this Notification

- (1) In the column "Business year," enter the business year of the corporation.
- (2) 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.
- (3) The column "Confirmation of submission requirements" must be filled in after confirming whether submission requirements of this Report are met.
- (4) In the column "Matters for reference," enter matters for reference, if any.
- (5) If you have any question about the content to be entered, please inquire at your nearest Tax Office.