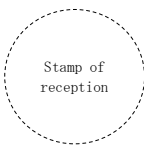


# 【 How to fill out the application for the grace of tax payment】

- Upon application, you have to submit documents which show your income status (such as copies of sales books, cash books and bank books) for our examination. However, if it is difficult for you to present the documents, such as in case there is not enough time for preparation, we will verbally ask you about your status.
- If you have been granted special grace of payment for local tax or social insurance recently (roughly within the past two months), by providing us with copies of the application or the notification of permission for that special grace, you can omit description of your income and expenditure status and submission of documents, and also we can examine your application more smoothly (Conversely, we advise you to keep a copy of this application if you are going to apply for grace of payment for local tax, etc.).

(FRONT)



Your reference No.

Please check the box if you have filled out this application after consulting with the Regional Taxation Bureau Grace Support Center as to how to fill in your income and expenditure status.

## Application form for the grace of tax payment



To District Director of \_\_\_\_\_ tax office

If you have already consulted with the Regional Taxation Bureau Grace Support Center, please check the left box.

In accordance with the provisions of Paragraph 1 of Article 46 of the Act on General Rules for National Taxes, which applies after being replaced by Article 3 of the Act on Extraordinary Exception on National Tax Related Laws to Address the Impact of the Novel Coronavirus Disease, I apply for the grace of tax payment as follows.

**1 Name of the applicant and so on (Please fill in the following items.)**

Applicant	Address	3-1-1, Kasumigaseki, Chiyoda-ku, Tokyo			Date of Application	June 1, 2020
	Tel. ( )	Mobile No. 123(4567)8901			Used by tax official	<input type="checkbox"/> 通達日付印 <input type="checkbox"/> 申請書番号 <input type="checkbox"/> 受理年月日
	Name	KOKUZEI Taro stamp				
	Corporate Number					
Taxes you have to pay	Period	Type of Tax	Due date	Principal Tax	Additional Tax	Remarks
	2019	Income Tax	Apr. 16, 2020	500,000 JPY		
Special grace covers national taxes which are due by the date between February 1, 2020 and January 31, 2021.						
Grace Period		From the next day of due date for payment of taxes you have to pay Until Apr. 16, 2021 FOR 12 months				

In principle, application is required by the due date for payment of tax which you apply for grace (you can apply after the due date for two months from the date of enforcement of the applicable law.)

Please check the reason(s) for the decrease in your income. If you have any reason other than those listed, please describe in brief.

Grace period will be for one year from the due date for payment. Please fill in the date of one year from the due date unless there are any special circumstances. \* The grace period for the estimated income tax, the interim corporation tax and the interim consumption tax, etc. is until the due date for filing final tax return for these taxes.

**2 Calculation of the amount for the grace (If you are not sure, our tax official will help you and fill out through hearing from you.)**  
 (Note) You can substitute a trial balance sheets made by accounting softwares etc. for filing this out.

(1) Details of income and expenditure Please refer to the back for details on how to fill in this part.

Please write the details of income and expenditure of the month(s) after February 2020 whose rate of decrease in income compared to the same month of the previous year is large

Item	Year 2020 (This year)			Same month of previous year			The rate of decrease in income
	Feb	Mar	May	Feb	Mar	May	
Income	Turnover	1,800,000	1,500,000	1,500,000	2,000,000	2,500,000	1,500,000
	Subtotal	③ 1,800,000	④ 1,500,000	⑤ 1,500,000	⑥ 2,000,000	⑦ 2,500,000	⑧ 1,500,000
Expenditure	Purchase	1,000,000	800,000	800,000	1,200,000	1,300,000	800,000
	Selling, general and administrative expenses	150,000	100,000	100,000	150,000	200,000	100,000
	Repayment of debt	200,000	200,000	200,000	250,000	250,000	250,000
	Living expense (※)	250,000	250,000	250,000	250,000	250,000	250,000
	Subtotal	⑨ 1,600,000	⑩ 1,350,000	⑪ 1,350,000	⑫ 1,850,000	⑬ 2,000,000	⑭ 1,400,000
							⑯ 40 %
							⑰ 1,433,333 JPY

Please fill in this part referring to your account books, etc. If calculation of the amount from your account books is burdensome for you, the following documents might help you fill in this part.  
 a) In the case you are a corporation, "18. Status of monthly sales [18 月別売上高の状況]" in the "Corporation business summary statement [法人事業概況説明書]" which is to be attached to a corporation tax return.  
 b) In the case you are an individual blue return taxpayer, "Monthly turnover [月別売上]" in the "Financial statement for blue return [青色申告決算書]".

This part is to be filled in for calculation of the amount of your "immediate operating fund" (in the back). So if you can calculate the amount of your "immediate operating fund" otherwise, you do not have to fill in this part.

If you are not sure of the turnover for each month, you can make use of the average figure by dividing the annual turnover by the number of months.

stamp  Submitted the form based on Article 30 of the licenced tax accountant law

If you are a licenced tax accountant filling out this application on behalf of a taxpayer, please fill in this part. You can also apply by e-Tax on the taxpayer's behalf.

(BACK)

(2) Details of immediate operating fund

Immediate operating fund (⑫ × 6 (6 months))	8,600,000 JPY	+	The amount of extraordinary expenditures expected for the next 6 months	300,000 JPY	=	The expected amount of immediate expenditure (⑬)	8,900,000 JPY
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(3) Balance of cash and bank deposits

	Amount		Amount		The total amount of cash and bank deposits (⑭)	1,100,000 JPY
Cash	100,000 JPY	Bank deposits	1,000,000 JPY			

(4) The amount of tax payment you can currently make

⑭ (Balance of cash and bank deposits) -  
⑬ (The expected amount of immediate expenditure) =

The amount of tax payment you can currently make (⑮)	0 JPY <small>(If a result of calculation is minus, please enter 0 "zero")</small>
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(5) The amount which you are about to receive permission for the grace

(①+②) Taxes you have to pay	-	(⑮) The amount of tax payment you can currently make	=	The amount for the grace
500,000 JPY		0 JPY		500,000 JPY

Please fill in the expected amount of extraordinary expenditures. If the amount is not fixed, you can make use of the estimated amount.

Please fill in the amount of cash and bank deposit you currently have referring to your bank books, account books, etc. Please note that you do not need to take into account the expected recovery of your accounts receivable, loans receivable, etc.

You have to pay "the amount of tax payment you can currently make" by the due date if the calculated amount is more than zero. If you have problem with that, please consult with our tax official in charge of collection.

**3 Application for alternative tax grace (If you also apply for alternative tax grace, please check the box below.)**

If this application isn't permitted, I also apply for the grace of asset conversion (Paragraph 1 of Article 151-2, of the National Tax Collection Act).(\*)

\* For example, this application would not be permitted when the rate of decrease in income is low, nevertheless alternative tax grace (the grace of assets conversion) may be granted. In that case, by also applying for the alternative tax grace at the same time, delinquent tax (interest on principal tax) will be reduced from the application date for the alternative tax grace. (In the examination, a tax official may confirm your circumstance later. We kindly ask for your cooperation.)

By checking the box, this application is regarded as an application for the grace of assets conversion made at the date of this application in case the special grace cannot be permitted, and we can examine this application as such. Therefore, we advise you to check the box.

«How to fill in the details of income and expenditure in the front»

Please fill in your recent income and expenditure status referring to your account books and trial balance.

Item	① Year 2020 (This year)			
	Feb	Mar	May	
Income	Turnover	1,800,000	1,500,000	1,500,000
	Subtotal	③ 1,800,000	④ 1,500,000	⑤ 1,500,000
Expenditure	③ Purchase	1,000,000	800,000	800,000
	Selling, general and administrative expenses	150,000	100,000	100,000
	Repayment of debt	200,000	200,000	200,000
	④ Living expense (*):	250,000	250,000	250,000
Subtotal	⑨ 1,600,000	⑩ 1,350,000	⑪ 1,350,000	

① Please fill in the month(s) after February 2020 whose income has decreased compared to the same month of the previous year. The months do not have to be consecutive. Also, you can make use of one month period starting from the middle of a month (for example, from 21st of a month to 20th of the following month) for the above comparison.

② In addition to income from business, "income" here includes regular income such as salary income, but does not include temporary income such as income from transfer of assets.

③ As for "expenditure", please fill in the costs which you have actually paid or expect to pay for the month. Costs which do not involve actual payment such as depreciation costs will not be included.

④ Please fill in the amount of your living expenses apart from your expenditure for business if you are a sole proprietor. In the case of application by a corporation, living expenses are not regarded as costs and so you do not need to fill in this part.

If you have any questions regarding the grace system, please refer to our FAQ on the National Tax Agency website, or feel free to contact the Regional Taxation Bureau Grace Support Center by telephone for inquiry.

○ Information about the Regional Taxation Bureau Grace Support Center

【Reception time】  
9:00-17:00 (Excludes weekends and holidays)

【Phone number】  
Phone number varies based on each regional taxation bureau, so please check the National Tax Agency website.  
[https://www.nta.go.jp/english/tax\\_payment/02.htm](https://www.nta.go.jp/english/tax_payment/02.htm)

