

[How to Fill out the Application form]

We ask you to prepare forms, such as Statement of Income, Expenditures and Assets, when you apply for the grace. However, if it is difficult for you to submit them, such as in the case there is not enough time for preparation, our tax official will verbally ask you about your status.

Your reference number 0

Application for the grace of tax payment asset conversion

To the District Director of _____ Tax Office

If you are not certain of the type of grace that you apply for or applicable provisions, please ask officials in charge of tax collection.

In accordance with the provision of Item ●, Paragraph ● (in the case you apply based on Item 5, the reason is similar to item ●) of Article 46 of the Act on General Rules for National Taxes or Paragraph 1 of Article 151-2 of the National Tax Collection Act, I apply for the grace as follows.

Applicant	Address	〒 xxx-xxxx x-x-x, xx-cho, xx-shi		Date of application		April 20, 20XX			
		Tel. xxx (xxx)xxxx Mobile xxx (xxx)xxxx							
	Name	Taro Kokuzei							
	Corporate number								
Taxes you have to pay	Tax Period	Type of Tax	Due Date	Principal Tax	Additional Tax	Delinquent Tax (interest on principal tax)	Interest Tax	Collection Expenses for Tax Arrears	Remarks
	20XX	Consumption tax and Local consumption tax	March · 31 · 20XX	JPY 250,000	JPY --	The amount is JPY accordance with a law Necessary	JPY --	The amount is accordance with a law	For 20XX
Please write the information of the national tax that you seek grace for as shown in the above example. * If the space is not enough, please write it on a sheet of paper of your choice and attach the paper herewith.									
Please write the amount that you can currently make payment (the amount at the "The amount of tax payment you can currently make (A)" of "Statement of Income, Expenditures and Assets" or "The amount of tax payment you can currently make (D)" of "Property Inventory.").									
Total				i	250,000	ii	iii	iv	

① The total amount of i to v	JPY 250,000	③ The amount of tax payment you can currently make	JPY 0	② The amount of taxes that you seek grace for (① - ③)	JPY 250,000
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* You need to transcribe from (A) of [Statement of Income, Expenditures and Assets] or (D) of [Property Inventory] to ① above.

I am engaged in construction of residences. Due to the influence of Covid-19, construction projects have been cancelled or postponed, causing my sales to decrease. I have had my bank extend the due date of my borrowings (a monthly JPY 200,000).

If I use all incoming funds from my customers to pay national taxes, I will face difficulty in continuing my business.

Details of the eligible fact for grace (in the case you apply for the grace of tax payment):

Please write the plan described in the column of "4. Plan for tax payment in installments (B)" of "Statement of Income, Expenditures and Assets" or "6. The amounts of tax payment in installments (D)" of "Income and Expenditure Account Statement." If you have difficulty in preparing a tax payment plan immediately, please consult officials in charge of tax collection.

Date	Amount of tax payment	Date	Amount of tax payment	Date	Amount of tax payment
April . 30 . 20XX	0 JPY	August . 31 . 20XX	0 JPY	December . 31 . 20XX	10,000 JPY
May . 31 . 20XX	0 JPY	September . 30 . 20XX	40,000 JPY	January . 31 . 20XX	80,000 JPY
June . 30 . 20XX	0 JPY	October . 31 . 20XX	0 JPY	February . 28 . 20XX	70,000 JPY
July . 31 . 20XX	0 JPY	November . 30 . 20XX	0 JPY	March . 31 . 20XX	50,000 JPY + Delinquent tax

The total of monthly tax payments will match "④ The amount of taxes that you seek grace for."

* You need to transcribe from (B) of [Statement of Income, Expenditures and Assets] or (C) or (D) of [Income and Expenditure Account Statement] to ④ above.

Grace period FROM April 20, 20XX TO March 31, 20XX (12 months)

* Start date of the grace period is the application date (①).
However ;
· in the case you apply for the grace of tax payment, you can write to unavoidable reasons such as a natural disaster.
· in the case you apply for the grace of asset conversion, you can before the date.

The grace period is a **maximum of one year**. Another year may be granted, depending on circumstances. If you are not certain of the grace period, please ask officials in charge of tax collection.

Security Provide None

Type of security or the special circumstance why you cannot provide any securities

No security will be necessary unless it is obviously possible to provide such security.
*If you are not certain of this, please consult officials in charge of tax collection.

- If you are not certain of how to fill it out, please ask officials in charge of tax collection in your district tax office.
- The contents of your application will be examined by the tax office. If you are granted grace, the notification will be sent to you in writing.
- Our official may contact you on the phone etc. to confirm the contents in the form upon examination of your application. Please cooperate with the official.
If there is anything else that you are not certain of, please feel free to consult your district tax office (officials in charge of tax collection).