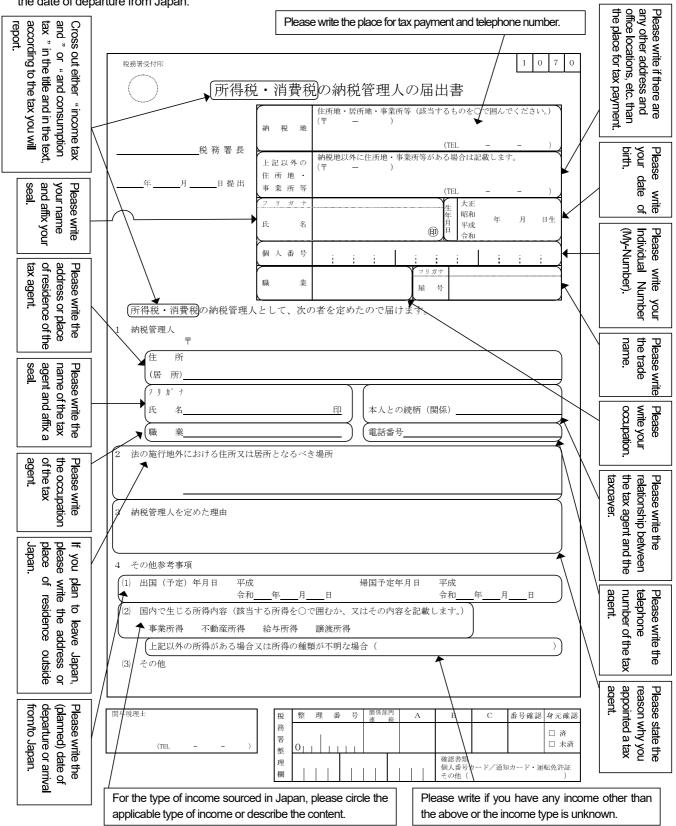
## 3-11 Notification of Tax Agent for income tax / consumption tax

If you appoint a tax agent to file tax returns and administer other tax affairs because you do not or will not have an address in Japan, please prepare "Notification of Tax Agent for income tax and consumption tax [所得税・消費税の納税管理人の届出書]" and submit it to the Tax Office that has jurisdiction over your place for tax payment at the time you appoint a tax agent or prior to the date of departure from Japan.



<sup>\*</sup>When you dismiss your tax agent, please submit "Notification of dismissal of tax agent for income tax/consumption tax [所得税•消費税の納税管理人の解任届出書]".