



Application for Special Provision for Extension of the Due Date for Filing a Final Tax Return

*Reference number	
*Consolidated group reference number	

Month day, 20XX To: Director of Tax Office	Submitting Company <input type="checkbox"/> Single corporation <input type="checkbox"/> Consolidated parent corporation	Place of tax payment (Phonetic transcriptions in katakana) Name of company, etc. Corporate number (Phonetic transcriptions in katakana) Name of representative [Seal] Address of representative Type of business	Zip code Telephone number () - Zip code Zip code Industry	
	Starting on month day, 20XX Ending on month day, 20XX			
	<input type="checkbox"/> Corporation tax return starting in the business year <input type="checkbox"/> Consolidated tax return starting in the consolidated business year			
	We hereby request an extension of the due date for filing and request an assignment or the cancellation of such assignment, or a change of the number of months extended.			
	Term of filing due date	(1) Company whose filing due date is not extended <input type="checkbox"/> Extend the filing due date by one month (two months for consolidated business year) <input type="checkbox"/> Extend the filing due date by two months or more (three months or more for consolidated business year). If such assignment is sought: () months		
		(2) Company whose filing due date was extended by one month (two months for consolidated business year) <input type="checkbox"/> Extend the filing due date by two months or more (three months or more for consolidated business year). If such assignment is sought: () months		
(3) Company whose filing due date was extended by two months or more (three months or more for consolidated business year) <input type="checkbox"/> Cancel the extension of the filing due date and extend the due date by one month (two months for consolidated business year). Number of extended months before the cancellation: () months <input type="checkbox"/> Change the period of extension when the number of extended months is two or more (three or more for consolidated business year) ·Number of extended months before the change: () months ·Number of extended months after the change: () months				
Reason for why the company could not hold its annual general meeting regarding the account settlement of the business year or the consolidated business year within two months from the last day following the business year or the consolidated business year (In case the assignment of an extension of several months is sought, within three months from the day following the last day of the business year or within four months from the day following the last day of the consolidated business year), or the reason for why the calculations of the amount of consolidated income, the amount of consolidated loss or corporation tax, for each consolidated business year were not completed.		Legal provision <input type="checkbox"/> Article 75-2(1) on the Corporate Tax Law (including the cases where it is applied mutatis mutandis pursuant to Article 144-8). Or Article 81-24(1) of the same Act. <input type="checkbox"/> Article 75-2-1(i) on the Corporate Tax Law (including the cases where it is applied mutatis mutandis pursuant to Article 144-8). Or Article 81-24-1(i) of the same Act. <input type="checkbox"/> Article 75-2-1(ii) on the Corporate Tax Law (including the cases where it is applied mutatis mutandis pursuant to Article 144-8). Or Article 81-24-1(ii) of the same Act. <input type="checkbox"/> Article 75-2-2 on the Corporate Tax Law (including the cases where it is applied mutatis mutandis pursuant to Article 144-8). Or Article 81-24-2 of the same Act.		
Other matters for reference			Attached documents, etc. 1. A copy of the Articles of Incorporation, etc. 2. Other []	
Signature and seal of licensed tax accountant		[Seal]		

These materials contain samples of documents regarding registration, visa, taxation, personnel and labor matters that are necessary when a foreign company establishes a corporation or other entity in Japan as well as descriptive examples of how to fill them out. A portion of the English content has been updated through a provisional translation. These documents are not published by competent authorities and therefore are not official. For those who are going through the official procedures, please download the latest official documents from the competent authorities and related bodies or consult a person who specializes in advising on such information and procedures.

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The competent authorities relating to these documents: : National Tax Agency
URL: <https://www.nta.go.jp/law/tsutatsu/kobetsu/hojin/010705/pdf/2802h249.pdf>