

# Notification of a Disposition of/Application for an Approval of the Extension of the Due Date for Filing a Final Tax Return

Receipt stamp	Month day, 20XX	#Matters to be processed	Submission date		Receipt file	Entered by	Municipality notice	
			Reference number	Management number				
Tokyo	To: Director of Tokyo Metropolitan Taxation Office/Head of Branch Office		Communication date stamp	Confirmation stamp				
Address and telephone number							Zip code (Telephone number )	
(Phonetic transcriptions in hiragana) Company name and corporate number							(Corporate number)	
(Phonetic transcriptions in hiragana) Name and seal of representative							[Seal]	
Name and seal of accounting officer							[Seal]	
Amount of capital or money invested							Yen	

**Notification of a disposition of extension of the due date for filing a final tax return regarding corporation tax (related to Tokyo inhabitants tax)**

Starting on month day, 20XX  
Ending on month day, 20XX

We hereby notify that the extension of the due date of

Final tax return

of corporation tax for

the business year

Consolidated final tax return

the consolidated business year

- was extended as follows
- was assigned as follows
- was changed as follows regarding the number of months assigned
- the assignment was cancelled
- was decided so that we pay the corporation tax consolidating with the company whose due date has already been extended

Details

Period of extension of the due date for filing a final tax return or consolidated final tax return ( ) months

the number of months assigned ( ) months

Number of months assigned after the change ( ) months

**Application for approval of extension of the due date for filing a final tax form regarding Enterprise tax, etc.**

Starting on month day, 20XX  
Ending on month day, 20XX

We hereby request an extension, assignment, cancellation of assignment, or change in the number of months assigned regarding the due date for filling a tax return for enterprise tax, special corporate enterprise tax and special local corporate tax for the business year

## \*A

Address and telephone number of the head office of consolidated parent corporation		Zip code (Telephone number )		
(Phonetic transcriptions in hiragana) Name and corporate number of consolidated parent corporation		(Corporate number)		
Signature and seal of licensed tax accountant concerned		[Seal] (Telephone number )		
Address of Branch office, etc.	Name	Address	Existence or nonexistence of submission of Application for Special Provision for Extension of the Due Date for Filing a Final Tax Form regarding Corporation Tax  [ Corporation Tax Act Paragraph 1 of Article 75-2, item 1 and 2 of the same paragraph, paragraph 2 of the same Article Paragraph 1 of Article 81-24, item 1 and 2 of the same paragraph, paragraph 2 of the same Article ]	
				Yes      No
			Number of months for which assignment is sought months	
				Application form submission date Month day, 20XX
*Column to be processed by Tokyo Metropolitan Taxation Office	Existence or nonexistence of extension in the past	Yes · No	Number of months extended (months) · Approved business year (month, year)	

(Note) Please note that the due dates for "Notification of a disposition of extension of the due date for filing a final tax return regarding corporation tax (related to Tokyo inhabitants tax)" and "Application for approval of extension of the due date for filing a final tax return regarding enterprise tax, etc." are different from each other.

# \*A

## 1 Period of extension of the due date for filling out a return

- (1) Corporation for which the due date for filling out a return has not been extended
- When wishing to extend the due date for filling out a return (excluding the following cases) One month (two months for corporations subject to corporation tax on consolidated income)
  - When seeking an extension and assignment of the due date for filling out a return ( ) months
- (2) A corporation for which the due date for filling out a return has been extended for one month (two months for corporation tax on consolidated income)
- When seeking an assignment ( ) months
- (3) Corporation that has received an assignment
- When wishing to receive the cancellation of an assignment and to make the period of extension of the due date for filling out a return one month (two months for corporations subject to tax on consolidated income)
    - Before cancellation ( ) months
  - When wishing to change the number of months assigned
    - Before change ( ) months
    - After change ( ) months

2 Reasons why an ordinary general meeting cannot be convened for settlement within two months from the last day of each business year (within three months from the last day of the business year, if an assignment is sought) (As for corporation tax on consolidated income, reasons why the consolidated parent corporation cannot convene an ordinary general meeting for the settlement or why the consolidated parent corporation cannot complete the calculation of the amount of consolidated income within two months from the last day of each business year [within four months from the last day of the business year, if an assignment is sought])

## 3 Supporting Provisions

- Paragraph 3 or 5 of Article 72-25 of the Local Tax Act (including the cases where these provisions apply mutatis mutandis in paragraph 2 of Article 72-28 and paragraph 2 of Article 72-29 of the same act)
- Item 1 of paragraph 3 or item 1 of paragraph 5 of Article 72-25 of the Local Tax Act (including the cases where these provisions apply mutatis mutandis in paragraph 2 of Article 72-28 and paragraph 2 of Article 72-29 of the same act)
- Item 2 of paragraph 3 or item 2 of paragraph 5 of Article 72-25 of the Local Tax Act (including the cases where these provisions apply mutatis mutandis in paragraph 2 of Article 72-28 and paragraph 2 of Article 72-29 of the same act)
- Paragraph 1 of Article 24-4 of the Order for Enforcement of the Local Tax Act (including the cases where these provisions apply mutatis mutandis in paragraph 1 of Article 24-4-3 of the same order)

## 4 Attached Documents, etc.

- A copy of the Articles of Incorporation, etc.
- Others ( )

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.

The information contained in this documents should be used at the reader's independent discretion. While JETRO makes every effort to ensure the accuracy of the information it provides, no responsibility is accepted by JETRO for any loss or damage incurred as a result of actions based on the information provided in these documents or provided by the external links listed on these pages.

The competent authorities relating to these documents: : Bureau of Taxation, Tokyo Metropolitan Government  
URL: <http://www.tax.metro.tokyo.jp/shomei/houjin/13-2a.pdf>