



## Deferment of Tax Payment Application Form 徴収猶予申請書



To: Mayor of Komatsu

I apply for tax payment deferment in accordance with paragraph 1, Article 59 of the Local Tax Act Supplementary Provision.

### 1 Applicant Personal Details (Please fill in the fields below)

Applicant	Address					Date of Application	(yyyy) 年	(mm) 月	(dd) 日
		TEL ( )		Handphone ( )					
	Name	(印)				※職員記入欄	通信日付印		
						申請書番号			
						処理年月日			

  

Taxes to be paid or settled	Year 年度	Name of Tax 税目	Period 期別	Due Date 納期限	Tax Amount 税額	Additional fees (e.g for late payment) 本税以外	Length of Deferment Desired 猶予を希望する期間
					円		Until (yyyy/mm/dd) . . . まで ( mths from day after initial due date 月間)
							Until (yyyy/mm/dd) . . . まで ( mths from day after initial due date 月間)
							Until (yyyy/mm/dd) . . . まで ( mths from day after initial due date 月間)
							Until (yyyy/mm/dd) . . . まで ( mths from day after initial due date 月間)
							Until (yyyy/mm/dd) . . . まで ( mths from day after initial due date 月間)
							Until (yyyy/mm/dd) . . . まで ( mths from day after initial due date 月間)
Total Amount 合計					①	②	

Impact from COVID-19 outbreak

Reduced income due to limitations placed on events etc. イベント等の自粛で収入が減少  
 Reduced income due to stay home orders 外出自粛要請で収入が減少  
 Reduced income due to other reasons その他の理由で収入が減少

### 2 Calculation of Amount of Tax to be Deferred (if unsure how to fill up, staff will enter details on your behalf while asking you for necessary details)

(Note) You can also substitute with trial balance sheets etc. made using accounting software

#### (1) Breakdown of Income Reduction etc. 収入の減少の状況等

Fill in income and expenses for the months (from Feb 2020) in which you have had significant income reductions compared to the same month the previous year.

	Item 項目	Year: 年 (current year)			Same months of previous year 前年同月			
		(mm)月	(mm)月	(mm)月	(mm)月	(mm)月	(mm)月	
Income		円	円	円	円	円	円	Rate of Income Reduction 収入減少 Enter the largest amount among: 1 - (③ ÷ ⑥) 1 - (④ ÷ ⑦) 1 - (⑤ ÷ ⑧)
	Subtotal 小計	③	④	⑤	⑥	⑦	⑧	
Expenses								Average Expenditure 支出平均額 (⑨ + ⑩ + ⑪) ÷ No. of months filled in ⑫ 円
	Subtotal 小計	⑨	⑩	⑪				

(Note) Enter sales etc. under "Income", and selling, general & administrative expenses or debt repayment under "Expenses". Depreciations and other costs not involving payment do not count as "Expenses". If the applicant is a company, living expenses do not count as "Expenses".

※職員記入欄  事業収入の減少等の事実があることを証する書類(売上帳、給与明細、預金通帳等)  聴取

税理士 署名押印	(印)	電話番号	
		<input type="checkbox"/>	税理士法第30条の書面提出有

(2) Breakdown of Current Working Capital 当面の運転資金等の状況等

Current Working Capital 当面の運転資金等 (⑫×6 (6-mth sum))	円	+	Expected additional expenses for the next 6 months 今後6か月 間に予定されている臨時支出等の額	円	
			=	Current Estimated Expenses (⑬) 当面の支出見込額	円

(3) Total Cash/Bank Savings  
現金・預貯金残高

※職員記入欄  一時納付・納入が困難であることを証する書類(預金通帳、現金出納帳等)  聴取

	Amount 金額		Amount 金額	Total Cash/Bank Savings (⑭) 現金・預貯金の合計	円
Cash 現金	円	Bank Savings 預貯金	円		

(4) Amount of Tax Afforded (i.e how much tax you can afford to pay) 納付可能金額

⑭ Total Cash/Bank Savings – ⑬ Current Estimated Expenses =  
(現金・預貯金残高) – (当面の支出見込額)

Amt of Tax Afforded (⑮) 納付可能金額	円
(put 0 if negative value)	

(5) Sum of Tax to be Deferred 猶予を受けようとする金額

(①+②) Tax to be paid/settled 納付・納入すべき税	円	–	(⑮) Amount of tax afforded 納付可能金額	円	=	Sum of Tax Deferred 猶予額	円
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**3 Other Applications for Deferment (if applying for other deferments concurrently)**

If this application is not approved (※), I wish to apply for other deferment allowances (e.g payment in installments) この申請が許可されなかった場合は、他の猶予制度(換価の猶予)の適用を希望します。  
※ In the event this application is rejected due to insufficient reduction in income etc., other allowances may be possible through other deferment policies (payment in installments), which will be explained by our staff.

《"Income Reduction" is defined as ...》

In the event that you receive an overall income reduction of 20% or more during any period (at least a month-long) since February 2020, compared to the same period last year, it will count as "income reduction" eligible for deferment of tax payment.

This applies to the remunerations received by freelancers and income of temporary workers as well, as long as it meets the above income reduction conditions.

However, income reductions unrelated to the COVID-19 outbreak (reductions in bonuses etc.) are not included.

《"Amount of Tax Afforded" is defined as ...》

In the event that your current cash/bank savings exceed current expected expenses (over the next six months) such as business operation costs and living expenses, that net difference counts as "amount of tax afforded" that you will have to pay by the tax payment due date.

- **We seek your cooperation in the event that our staff contact you to confirm details, as part of the application vetting process**
- You will be notified on the outcome of this application via a notification letter.