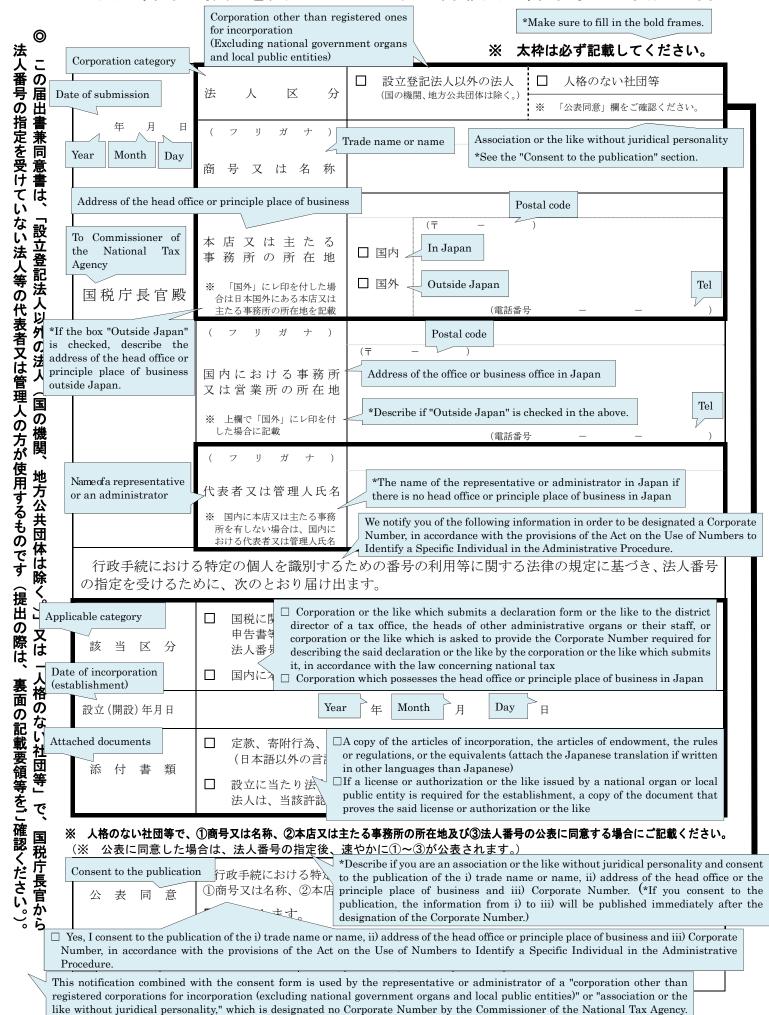
法人番号の指定を受けるための届出書兼法人番号等の公表同意書



(See back page for the guidelines for describing when submitting it.)

Guidelines for Describing the Notification to be Designated a Corporate Number and the Consent Form to the Publication of the Corporate Number or the like

1. About the "Notification to be Designated a Corporate Number and the Consent Form to the Publication of the Corporate Number or the like"

This notification combined with the consent form is used in order to be designated a Corporate Number by a "corporation other than registered corporations for incorporation (excluding national government organs and local public entities) (hereinafter referred to as a "corporation other than registered corporations for incorporation")" or an "association or the like without juridical personality," which is designated no Corporate Number, in accordance with the provisions of the Act on the Use of Numbers to Identify a Specific Individual in the Administrative Procedure. Please submit it to the Commissioner of the National Tax Agency, together with the document specified in "Attached document."

2. How to fill in

- (1) In "Corporation category," check the relevant box regarding the corporation submitting this notification with the consent form. Refer to the following explanation for each corporation category:
 - a. Corporation other than registered ones for incorporation

"Corporation other than registered ones for incorporation" means a corporation that is established in accordance with the provisions of the laws of Japan (Article 33(1) of the Civil Code) but not registered for incorporation, or a foreign corporation whose establishment was certified by Japan (Article 35 of the Civil Code).

The examples of a foreign corporation whose establishment was certified in accordance with the provisions of the laws of Japan are a district administered by foreign country, foreign company and foreign corporation certified by laws or treaty provisions.

b. Association or the like without juridical personality

"Association or the like without juridical personality" means an "association or foundation that is not a juridical person and that has special provisions concerning the representative or administrator."

This "has special provisions concerning the representative or administrator" implies the case where the representative or administrator is determined by the articles of incorporation, the articles of endowment, the rules or the like of the said association or foundation, and also the case where a person does in fact exist to sign a contract regarding the operations of the said association or foundation and to supervise the management of money and goods.

More specifically, organizations falling under this category fulfill the following requirements: 1) the association forms an organization; 2) the principle of majority rule is applied; 3) the association itself continues to exist even if its members change; and 4) the organization has decided on the methods for representative, the operations of general meetings, the management of property and other major factors as an association.

- (2) In "Trade name or name," describe the trade name or name of the corporation or the like submitting this notification with the consent form.
- (3) In "Address of the head office or principle place of business," check the box of either "In Japan" or "Outside Japan" regarding the address of the head office or principle place of business of the corporation or the like submitting this notification with the consent form, and describe the said address and telephone number.
- (4) In "Address of the office or business office in Japan," describe the address and telephone number of the office or business office in Japan if there is no head office or principle place of business in Japan (i.e. the box "Outside Japan" is checked in (3) above).

If there is more than one office or business office in Japan, describe the address and telephone number of the principle one.

- (5) In "Name of a representative or an administrator," the representative or administrator of the corporation or the like describes his/her name.

 If there is no head office or principle place of business in Japan (i.e. the box "Outside Japan" is checked in (3) above), the representative or administrator of the office or business office mentioned in (4) above describes his/her name.
- (6) In "Applicable category," which indicates whether you are qualified to submit this notification with the consent form, check the relevant box.
 - a. The example of "corporation or the like which submits a declaration form or the like to the district director of a tax office, the heads of other administrative organs or their staff, or corporation or the like which is asked to provide the Corporate Number required for describing the said declaration or the like by the corporation or the like which submits it, in accordance with the law concerning national tax," is a case where an association or the like without juridical personality (without the duty to file and pay corporate and consumption taxes or to withhold income tax on salary and the like), which is designated no Corporate Number, pays for manuscripts and designs when issuing publications, which results in becoming obligated to submit the reports of reward payments.
 - b. A "Corporation which possesses the head office or principle place of business in Japan" includes a public interest corporation or the like such as a public corporation (e.g. land improvement zone without the duty to file and pay corporate and consumption taxes or to withhold income tax on salary and the like) and a health insurance union.
- (7) In "Date of incorporation (establishment)," describe the date the head office or principle place of business was incorporated (or established). If the box "Outside Japan" is checked in (3) above, describe the date the office or business office mentioned in (4) above was established.
- (8) In "Attached documents," check the box of the document attached to this notification with the consent form.
- (9) In "Consent to the publication," check the box if the representative or administrator of the association or the like without juridical personality consents to the publication of the i) trade name or name, ii) address of the head office or principle place of business and iii) Corporate Number (hereinafter referred to as "the Basic 3 Information").

3. Matters to be noted

The Basic 3 Information will be published through the Internet ("The National Tax Agency's Corporate Number Publication Site" (Japanese version)) immediately after the designation of the Corporate Number only if the representative or administrator of the association or the like without juridical personality consents to the publication.

In addition, the trade name or name to be published will include furigana (Japanese pronunciation).

Furthermore, if the trade name or address is changed after the consent to the publication is granted, the published information will be revised and the revision history will also be published.

Read the followings carefully regarding the consent to the publication of the Basic 3 Information and the revocation of the consent:

- The National Tax Agency's Corporate Number Publication Site (Japanese version) offers a function to download each corporation's information, as well as a function to search and browse it. The Basic 3 Information provided through these two functions is renewed in different timings. (i.e. the search and browse function is renewed from time to time, while the download function is renewed periodically). Consequently, if the "Notification to Revoke the Consent to the Publication" is submitted and the Basic 3 Information can no longer be browsed, the Basic 3 Information will temporarily remain in the data for downloading until the next renewal.
- It is virtually impossible to completely block the distribution of the published information once it is published even if the "Notification to Revoke the Consent to the Publication" is submitted and the publication is stopped. This is because the Basic 3 Information is widely used by the general public after being published on the National Tax Agency's Corporate Number Publication Site (Japanese version).
- In accordance with the provisions of the Act on the Use of Numbers to Identify a Specific Individual in the Administrative Procedure, the heads of administrative organs or the like can request the Commissioner of the National Tax Agency to provide the Basic 3 Information. Therefore, there are some cases where the Basic 3 Information is provided to the heads of administrative organs without consent from corporations.

 Note that each administrative organ carefully handles the provided information on which a confidentiality obligation is imposed.
- * Submit this document to the Office of Corporate Number Management, the Planning Division, the Commissioner's Secretariat of the National Tax Agency.