

◎ 「平成 25 年分 給与所得の源泉徴収票等の法定調書の作成と提出の手引」の誤りについて

「平成 25 年分 給与所得の源泉徴収票等の法定調書の作成と提出の手引」13 ページの記載例に誤りがありました。正しくは、以下のとおりとなりますのでご注意ください。

| 正 | 誤 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--------------|------------------------------|-------------------|--------|-------------|--|--|--------------|----|--|--|--|--|--------|----------------|--|--|--|----|------|--------|--------|--|--|--|--|--|-------|-------|--|--|------------|--------|--------|--------|--|--|--|--|--|--|--|---|--|--|--|--|--|---------|--------|------|------|-------|----------|--|--|--|--|-------|-------------|------|--|--|--|--|--|-----|-------------|---------------|--|--|--|--|--------|------------------------------|--|--|--|--|---------|--------|-------------------|--|--|--|--|--------------|----|--|--|--|--|--------|----------------|--|--|--|----|------|--------|--------|--|--|--|--|--|-------|-------|--|--|------------|--------|--------|--------|--|--|--|--|--|--|--|---|--|--|--|--|--|---------|--------|------|------|-------|----------|--|--|--|--|-------|-------------|------|--|--|--|--|--|-----|-------------|---------------|--|--|--|--|--------|------------------------------|--|--|--|
| <div style="border: 1px solid black; border-radius: 10px; padding: 5px; display: inline-block; margin-bottom: 10px;">記載例 1</div> <p style="margin-left: 20px;">他から退職手当等の支払を受けていない場合</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p style="text-align: center; margin: 0;">平成25年分 退職所得の源泉徴収票・特別徴収票</p> <table border="1" style="width: 100%; border-collapse: collapse; font-size: 8px;"> <tr> <td style="width: 10%;">支払を受ける者</td> <td style="width: 15%;">住所又は居所</td> <td colspan="4">愛知県名古屋市中区三の丸3-3-2</td> </tr> <tr> <td></td> <td>平成25年1月1日の住所</td> <td colspan="4" style="text-align: center;">同上</td> </tr> <tr> <td></td> <td>フリガナ氏名</td> <td colspan="4">(役職名) 専務 国税 二郎</td> </tr> <tr> <td>区分</td> <td>支払金額</td> <td>源泉徴収税額</td> <td colspan="3">特別徴収税額</td> </tr> <tr> <td></td> <td></td> <td></td> <td>市町村民税</td> <td colspan="2">道府県民税</td> </tr> <tr> <td>所得税法第201条第1項第1号並びに地方税法第50条の6第1項第1号及び第328条の6第1項第1号適用分</td> <td style="text-align: right;">10,000,000</td> <td style="text-align: right;">51,050</td> <td style="border: 2px solid black; text-align: right;">60,000</td> <td colspan="2" style="border: 2px solid black; text-align: right;">40,000</td> </tr> <tr> <td>所得税法第201条第1項第2号並びに地方税法第50条の6第1項第2号及び第328条の6第1項第2号適用分</td> <td></td> <td></td> <td></td> <td colspan="2"></td> </tr> <tr> <td>所得税法第201条第3項並びに地方税法第50条の6第2項及び第328条の6第2項適用分</td> <td></td> <td></td> <td></td> <td colspan="2"></td> </tr> <tr> <td>退職所得控除額</td> <td style="text-align: right;">800 万円</td> <td>勤続年数</td> <td style="text-align: center;">20 年</td> <td>就職年月日</td> <td style="text-align: center;">平成6年4月1日</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>退職年月日</td> <td style="text-align: center;">平成25年12月20日</td> </tr> <tr> <td colspan="6">(摘要)</td> </tr> <tr> <td>支払者</td> <td>住所(居所)又は所在地</td> <td colspan="4">名古屋市東区主税町3-18</td> </tr> <tr> <td></td> <td>氏名又は名称</td> <td colspan="4">〇〇商事 株式会社 (電話) 052-XXXX-XXXX</td> </tr> </table> </div> | 支払を受ける者 | 住所又は居所 | 愛知県名古屋市中区三の丸3-3-2 | | | | | 平成25年1月1日の住所 | 同上 | | | | | フリガナ氏名 | (役職名) 専務 国税 二郎 | | | | 区分 | 支払金額 | 源泉徴収税額 | 特別徴収税額 | | | | | | 市町村民税 | 道府県民税 | | 所得税法第201条第1項第1号並びに地方税法第50条の6第1項第1号及び第328条の6第1項第1号適用分 | 10,000,000 | 51,050 | 60,000 | 40,000 | | 所得税法第201条第1項第2号並びに地方税法第50条の6第1項第2号及び第328条の6第1項第2号適用分 | | | | | | 所得税法第201条第3項並びに地方税法第50条の6第2項及び第328条の6第2項適用分 | | | | | | 退職所得控除額 | 800 万円 | 勤続年数 | 20 年 | 就職年月日 | 平成6年4月1日 | | | | | 退職年月日 | 平成25年12月20日 | (摘要) | | | | | | 支払者 | 住所(居所)又は所在地 | 名古屋市東区主税町3-18 | | | | | 氏名又は名称 | 〇〇商事 株式会社 (電話) 052-XXXX-XXXX | | | | <div style="border: 1px solid black; 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text-align: right;">54,000</td> <td colspan="2" style="border: 2px solid black; text-align: right;">36,000</td> </tr> <tr> <td>所得税法第201条第1項第2号並びに地方税法第50条の6第1項第2号及び第328条の6第1項第2号適用分</td> <td></td> <td></td> <td></td> <td colspan="2"></td> </tr> <tr> <td>所得税法第201条第3項並びに地方税法第50条の6第2項及び第328条の6第2項適用分</td> <td></td> <td></td> <td></td> <td colspan="2"></td> </tr> <tr> <td>退職所得控除額</td> <td style="text-align: right;">800 万円</td> <td>勤続年数</td> <td style="text-align: center;">20 年</td> <td>就職年月日</td> <td style="text-align: center;">平成6年4月1日</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>退職年月日</td> <td style="text-align: center;">平成25年12月20日</td> </tr> <tr> <td colspan="6">(摘要)</td> </tr> <tr> <td>支払者</td> <td>住所(居所)又は所在地</td> <td colspan="4">名古屋市東区主税町3-18</td> </tr> <tr> <td></td> <td>氏名又は名称</td> <td colspan="4">〇〇商事 株式会社 (電話) 052-XXXX-XXXX</td> </tr> </table> </div> | 支払を受ける者 | 住所又は居所 | 愛知県名古屋市中区三の丸3-3-2 | | | | | 平成25年1月1日の住所 | 同上 | | | | | フリガナ氏名 | (役職名) 専務 国税 二郎 | | | | 区分 | 支払金額 | 源泉徴収税額 | 特別徴収税額 | | | | | | 市町村民税 | 道府県民税 | | 所得税法第201条第1項第1号並びに地方税法第50条の6第1項第1号及び第328条の6第1項第1号適用分 | 10,000,000 | 51,050 | 54,000 | 36,000 | | 所得税法第201条第1項第2号並びに地方税法第50条の6第1項第2号及び第328条の6第1項第2号適用分 | | | | | | 所得税法第201条第3項並びに地方税法第50条の6第2項及び第328条の6第2項適用分 | | | | | | 退職所得控除額 | 800 万円 | 勤続年数 | 20 年 | 就職年月日 | 平成6年4月1日 | | | | | 退職年月日 | 平成25年12月20日 | (摘要) | | | | | | 支払者 | 住所(居所)又は所在地 | 名古屋市東区主税町3-18 | | | | | 氏名又は名称 | 〇〇商事 株式会社 (電話) 052-XXXX-XXXX | | | |
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| | 平成25年1月1日の住所 | 同上 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 区分 | 支払金額 | 源泉徴収税額 | 特別徴収税額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | 市町村民税 | 道府県民税 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 所得税法第201条第1項第1号並びに地方税法第50条の6第1項第1号及び第328条の6第1項第1号適用分 | 10,000,000 | 51,050 | 60,000 | 40,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 所得税法第201条第1項第2号並びに地方税法第50条の6第1項第2号及び第328条の6第1項第2号適用分 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 所得税法第201条第3項並びに地方税法第50条の6第2項及び第328条の6第2項適用分 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 退職所得控除額 | 800 万円 | 勤続年数 | 20 年 | 就職年月日 | 平成6年4月1日 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | 退職年月日 | 平成25年12月20日 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (摘要) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 支払者 | 住所(居所)又は所在地 | 名古屋市東区主税町3-18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 氏名又は名称 | 〇〇商事 株式会社 (電話) 052-XXXX-XXXX | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 区分 | 支払金額 | 源泉徴収税額 | 特別徴収税額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 所得税法第201条第1項第1号並びに地方税法第50条の6第1項第1号及び第328条の6第1項第1号適用分 | 10,000,000 | 51,050 | 54,000 | 36,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 所得税法第201条第1項第2号並びに地方税法第50条の6第1項第2号及び第328条の6第1項第2号適用分 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 所得税法第201条第3項並びに地方税法第50条の6第2項及び第328条の6第2項適用分 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 退職所得控除額 | 800 万円 | 勤続年数 | 20 年 | 就職年月日 | 平成6年4月1日 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | 退職年月日 | 平成25年12月20日 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (摘要) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 支払者 | 住所(居所)又は所在地 | 名古屋市東区主税町3-18 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 氏名又は名称 | 〇〇商事 株式会社 (電話) 052-XXXX-XXXX | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

→ 特別徴収税額（市町村民税及び道府県民税）欄について、 の部分が となります。