

Notification of Establishment/Relocation/Closure of a Salary-Paying Office

給与支払事務所等の開設・移転・廃止届出書

税務署長印 Establisher of office 事務所開設者 氏名又は名称 個人番号又は法人番号 (フリガナ) 代表者氏名 Seal		住所又は本店所在地 〒 住所又は本店所在地 (フリガナ) 氏名又は名称 個人番号又は法人番号 (フリガナ) 代表者氏名 Seal	郵便番号 〒 電話 () - 電話 () - Seal
Date of submission 平成 年 月 日	Year 年 Month 月 Day 日	District Director of Tax Office 税務署長殿 所得税法第230条の規定により次のとおり届け出ます。	
I hereby give notification as follows under Article 230 of the Income Tax		(Notes) In "Address or location of the head office," an individual must enter the place of tax payment for self-assessed income tax and a corporation must enter the location of the head office. (or location of the overseas head office in the case of a foreign corporation)	
Date of establishment, relocation or closure date 開設・移転・廃止年月日 平成 年 月 日		Salary payment commencement date 給与支払を開始する年月日 平成 年 月 日	
<input type="checkbox"/> Establishment of a business or corporation <input type="checkbox"/> Succession to an existing Salary-Paying Office, etc. <input type="checkbox"/> Relocation <input type="checkbox"/> Closure <input type="checkbox"/> Other ()		○ Content of and reason for this Notification (Check the relevant box.) 与支払事務所等について「欄の記載事項」 開設・異動前 異動後 開設 <input type="checkbox"/> 開業又は法人の設立 <input type="checkbox"/> 上記以外 ※本店所在地等と異なる <input type="checkbox"/> 所在地の移転 <input type="checkbox"/> 既存の給与支払事務所の引継ぎ <input type="checkbox"/> 移転 (理由) <input type="checkbox"/> 法人の合併 <input type="checkbox"/> 法人の分割 <input type="checkbox"/> 支店等の閉鎖 <input type="checkbox"/> その他 <input type="checkbox"/> Suspension of business 廃止 <input type="checkbox"/> 廃業又は清算終了 <input type="checkbox"/> 休業 <input type="checkbox"/> Closure of business or completion of liquidation その他 ()	
(Reason) <input type="checkbox"/> Corporate merger <input type="checkbox"/> Company split <input type="checkbox"/> Closing of a branch, etc. <input type="checkbox"/> Other ()		Location of the branch, etc. established Location after relocation Location before relocation Succeeding Salary-Paying Office, etc. Matters after the change	
○ About the Salary-Paying Office, etc. 給与支払事務所等について		Matters before the change Matters after the change	
Name (フリガナ) 氏名又は名称		Before the establishment/change After the change	
Address or location of the head office 〒 住所又は所在地 〒 住所又は所在地		Tel 電話 () - Tel 電話 () -	
Name of responsible person (フリガナ) 責任者氏名		Officers Employees Total	
Number of employees 従事員数 役員 人 従業員 人 () 人 () 人 () 人 計 人		Other matters for reference (その他参考事項)	
税理士署名押印 Certified public tax accountant's signature and seal			
※税務署処理欄 部門 法定期 業種番号 入力 名簿等 用紙交付 通信日付印 年月日 確認印 番号確認 身元確認 確認書類 <input type="checkbox"/> 済 <input type="checkbox"/> 未済 個人番号カード/通知カード・運転免許証 その他 ()			

Guidelines for Filling in the Notification of Establishment/Relocation/Closure of a Salary-Paying Office

1. This Notification must be submitted within one month from the date of establishment, relocation or closure of an office, etc. that handles the payment of salary, etc. (hereinafter referred to as a “Salary-Paying Office, etc.”) to the competent district director having jurisdiction over the location of such Salary-Paying Office, etc. (In the case of relocation, submit this Notification to the competent district director having jurisdiction over the location of such office before relocation.)
2. Fill in each column as follows:
 - (1) In each column of “Establisher of office,” enter the address (residence) or location of the head office (principal office) (or location of the overseas head office in the case of a foreign corporation), name, personal number or corporate number of the person or corporation submitting this Notification, as well as the representative’s name if the establisher is a corporation.
 - (2) In “Salary payment commencement date,” enter the date (or expected date) of commencement of salary payment if salary payment is not commenced within the month in which the Salary-Paying Office, etc. is established.
 - (3) In “Content of and reason for this Notification,” check the relevant box.
If any change is made to the matters notified such as the name of the Salary-Paying Office, etc., enter the changed matter in the column “Other” and the content of the change in the column “About the Salary-Paying Office, etc.”
 - (4) In each column of “About the Salary-Paying Office, etc.,” enter the required matters based on the content of and reason for this Notification.

(Notes) If the Salary-Paying Office, etc. has been relocated, the tax payment place for withholding income tax imposed on salaries paid before relocation is deemed to be the location of the Salary-Paying Office, etc. after relocation that is shown in this Notification.

Therefore, in the case of corporate merger or company split, the tax payment place for withholding income tax of the merged corporation or split corporation is succeeded to by the location of the Salary-Paying Office, etc. (the head office or branch, etc.) of the merging corporation or succeeding corporation in a company split.

In addition, the Salary-Paying Office, etc. that is a branch, etc. is not deemed to have been abolished unless the establisher of the office closes the business or complete liquidation. If such branch, etc. has been closed, the tax payment place for such branch is succeeded to by the location of another Salary-Paying Office, etc. (the head office or another branch, etc.).

[Matters to be entered for each reason when a Salary-Paying Office, etc. is succeeded by another existing Salary-Paying Office, etc.]

Reason for succession	Salary-Paying Office, etc. before succession	Succeeding Salary-Paying Office, etc.
Corporate merger	Merged corporation (merged corporation’s head office and branches, etc.)	Merging corporation’s head office or branches, etc.
Company split	Split corporation (split corporation’s head office and branches, etc.)	Succeeding corporation’s head office or branches, etc.
Closure of a branch, etc.	Branches, etc. to be closed	The head office or another branch, etc. that succeeds to the salary payment operations performed by the branch, etc. to be closed

- (5) In “Number of employees,” enter the number of employees of each job type who receive salary, etc.
 - (6) In “Other matters for reference,” enter the name of the person who operated a sole proprietorship that was closed due to incorporation, tax payment place and reference number for such enterprise, the principal office in Japan in the case of a foreign corporation. Also, if the overseas head office of a foreign corporation completed the liquidation, enter to that effect and the date of the completion of the liquidation. Moreover, enter other matters for reference.
 - (7) If this Notification is prepared by a certified public tax accountant or a tax accountant corporation, such certified public tax accountant, etc. is required to place his/her signature and seal in “Certified public tax accountant’s signature and seal.”
 - (8) Do not fill in the columns marked with ✕
3. Matters to be noted
 - Indication of the name of trust subject to corporation taxation
If a trustee of the trust subject to corporation taxation stipulated in Item 29-2 of Article 2 of the Corporation

Tax Act submits this notification for this trust, such trustee must indicate the name of a trust subject to corporation taxation together with the corporate name or personal name of trustee in the column "Name" on this notification.