


Notification of Establishment, Relocation, and Closure of an Office, Etc. Paying Salaries
(For Branch Office and Subsidiary Company[KK/GK Co.])



Month day, 20XX

To: Director of Tax Office

We hereby notify pursuant to the provisions of Article 230 of the Income Tax Act as follows:

Person who establishes office	Address or location of head office	Zip code												
	(Phonetic transcriptions in katakana)	Telephone number () -												
	Name or designation													
	Individual number or corporate number	↓At the time of entering an individual number, leave a space at the end on the left, and enter from this place. <table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> <td style="width: 20px; height: 20px;"></td> </tr> </table>												
(Phonetic transcriptions in katakana)	Name of representative	[Seal]												

(Note) With relation to the "Address or location of head office" column, in the case of an individual, enter the place of tax payment of declared income tax, and in the case of a corporation, enter the location of a head office (in the case of a foreign corporation, the location of a head office outside Japan).

Date of Establishment/relocation/discontinuance	Month day, 20XX	Date of commencement of payment of salaries	Month day, 20XX
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Details of Notification and reasons for submission of Notification
(Place a checkmark in the appropriate checkbox □)

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Establishment</td> <td> <input type="checkbox"/> Opening of a business or establishment of a corporation <input type="checkbox"/> Cases other than those as mentioned above <small>*In the case where a branch office etc. has been established in a location different from that of a head office etc.</small> </td> <td rowspan="4" style="width: 10%; text-align: center; vertical-align: middle;"> ⇒ ⇒ ⇒ ⇒ </td> </tr> <tr> <td>Relocation</td> <td> <input type="checkbox"/> Change of location <input type="checkbox"/> Transfer of business to existing salary paying office etc. (Reason) <input type="checkbox"/> Merger of corporations <input type="checkbox"/> Company split <input type="checkbox"/> Closure of branch office etc. <input type="checkbox"/> Other () </td> </tr> <tr> <td>Discontinuance</td> <td> <input type="checkbox"/> Cessation of business or completion of liquidation <input type="checkbox"/> Shutdown </td> </tr> <tr> <td>Other</td> <td>()</td> </tr> </table>	Establishment	<input type="checkbox"/> Opening of a business or establishment of a corporation <input type="checkbox"/> Cases other than those as mentioned above <small>*In the case where a branch office etc. has been established in a location different from that of a head office etc.</small>	⇒ ⇒ ⇒ ⇒	Relocation	<input type="checkbox"/> Change of location <input type="checkbox"/> Transfer of business to existing salary paying office etc. (Reason) <input type="checkbox"/> Merger of corporations <input type="checkbox"/> Company split <input type="checkbox"/> Closure of branch office etc. <input type="checkbox"/> Other ()	Discontinuance	<input type="checkbox"/> Cessation of business or completion of liquidation <input type="checkbox"/> Shutdown	Other	()	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">Entries in the "Concerning Salary Paying Office etc." column</th> </tr> <tr> <th style="width: 50%;">Before establishment/change</th> <th style="width: 50%;">After change</th> </tr> <tr> <td style="text-align: center;">/</td> <td style="text-align: center;">/</td> </tr> <tr> <td style="text-align: center;">Location of a branch office etc. established</td> <td style="text-align: center;">/</td> </tr> <tr> <td style="text-align: center;">Location before relocation</td> <td style="text-align: center;">Location after relocation</td> </tr> <tr> <td style="text-align: center;">Salary paying Office etc. before transfer of business</td> <td style="text-align: center;">Salary paying Office etc. to which business is transferred</td> </tr> <tr> <td style="text-align: center;">/</td> <td style="text-align: center;">/</td> </tr> <tr> <td style="text-align: center;">Matters before change</td> <td style="text-align: center;">Matters after change</td> </tr> </table>	Entries in the "Concerning Salary Paying Office etc." column		Before establishment/change	After change	/	/	Location of a branch office etc. established	/	Location before relocation	Location after relocation	Salary paying Office etc. before transfer of business	Salary paying Office etc. to which business is transferred	/	/	Matters before change	Matters after change
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Concerning Salary Paying Office etc.

		Before establishment/change	After change
(Phonetic transcriptions in katakana)			
Name or designation			
Address or location		Zip code	Zip code
		Telephone number () -	Telephone number () -
(Phonetic transcriptions in katakana)			
Name of responsible person			
Number of employees	Officer	Employee	()
			()
			()
			total
(Other matters for reference)			

Signature and seal of licensed tax accountant Seal	[Seal]
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