

How to Read Your Notice of Tax

The enclosed 'Determination of Tax Amount and Notification of Tax Payment' mainly shows the following details.:

Page 1: Annual tax amount, payment method for municipal and prefectural tax, etc.

Page 3: How the tax amount is calculated

Page 2: Details of income and income deductions

Page 4: Amounts of municipal and prefectural tax deducted from pensions

【Page1】

Line 1: Year's tax amount (the amount of tax for one year; the total of the figures in the 2nd to 4th lines)

Line 2: Tax amount paid by special collection from earnings (the tax amount subtracted from your wage/salary)

Line 3: Tax amount paid by special collection from pension (the tax amount subtracted from your pension)

Line 4: Tax amount paid by general collection (the tax amount you pay by means of a payment slip, or by transfer from your bank account)

※ There may be up to three methods by which you pay your taxes, but the amounts for each method are assigned after the tax amount you need to pay for the year has been calculated, so **you will not pay any amount twice**.

For payment methods, please refer to 'How to pay individual resident tax and Forest Environment Tax'.

If you need to make an enquiry about municipal or prefectural tax, please give the **Notice Number** shown on your own Notice of Tax Amounts when you speak to a member of staff.

1 令和〇〇年度 市民税・県民税・森林環境税 税額決定・納税通知書

2
下記のとおり税額を決定
しましたので通知します。

739-8601

東広島市西条栄町8-29

東広島 太郎 様

令和〇〇年 6月 1日

東広島市長

□□□□

A00- 0000001

3 通知書番号

0123456789

4 給与特別徴収義務者指定番号・個人番号

80000001- 1

5 単位: 円

年税額	6	248,000
給与特別徴収税額	7	103,000
年金特別徴収税額※	8	20,500
普通徴収税額	9	124,500
充当又は委託納付額	10	0
納付額	11	124,500

12 普通徴収で徴収する額については下記の各期別ごとの納付額をそれぞれの納期限までに納めてください。

13 期別	14 納期限	第1期	令和 〇〇 年	第2期	令和 〇〇 年	第3期	令和 〇〇 年	第4期	令和 〇〇 年	全 期	令和 年	日
		6月 30日		8月 31日		10月 31日		1月 31日				
普通徴収税額(円)	15	31,500		31,000		31,000		31,000		*** ** *		
充当又は委託納付額(円)	16	0								*** ** *		
納付額(円)	17	31,500		31,000		31,000		31,000		*** ** *		

※年金特別徴収税額の詳細については、通知書4枚目18普通徴収税額については、納期限日に右記の預金口座から自動的に引き落とされます。
(個人情報保護のため、口座情報の一部を表示していません。)

※口座振替済額は、預貯金通帳の記帳によりご確認ください。

19 金融機関名	東広島銀行
20 預金種別・口座番号	普通預金 *** ** 999
21 口座名義人	ヒガシヒロシマ タロウ

If you are not using bank account transfer:

Please use payment slips to pay the amount for the relevant installment, by the deadline for that installment.

If you are paying your tax by bank account transfer:

The amounts shown for each installment will be transferred from the bank account you have specified (shown below these figures), on the deadline for that installment.

1 Tax Amount Determination and Tax Payment Notice for Municipal Tax, Prefectural Tax and Forest Environment Tax (〇〇 Financial Year) (令和6: 2024-2025)

2 This is to notify you of your tax amounts, as shown below.

3 Notice Number

4 Designated Number/Personal Number of Person Responsible for Special Collection of Tax Amounts from Earnings

5 Units: Yen

6 Year's Tax Amount

7 Special Salary Collection Amount

8 Pension Special Collection Amount

9 General Collection Tax Amount

10 Payment Amount Allocated/ Entrusted

11 Tax Amount Payable

12 For the amounts collected by general collection, please pay the amount shown for each period by the deadline shown for that period.

13 Installment

14 Payment Deadline

15 General Collection Tax Amount (Yen)

16 Payment Amount Allocated/ Entrusted(Yen)

17 Tax Amount Payable (Yen)

18 The financial institution account you have specified is shown to the right. (For reasons of data protection, part of the account details are not displayed.)

19 Financial Institution

20 Account Type/Number

21 Account Name

【合計所得金額／Total Amount of Income】

This shows the total of all your income after aggregation of profit and loss, and before carry-over of casualty losses. This is used for the judgement of income for dependents, and for judgement of per-capita taxation.

22 令和〇〇年度分の市民税・県民税・森林環境税 課税の基礎 その1

東広島 太郎 様

23 所得金額等	24 総合短期譲渡所得	25 総合長期譲渡所得	26 雑所得(一般分)	27 公的年金等の収入	28 雑所得(年金分)	29 変動・臨時所得
30 給与収入	31 専従者給与収入	32 特定支出の額	33 所得金額調整控除額	34 給与所得(所得金額調整後)	35 繰越損失(合計)	
36 3,000,000	37	38 300,000	39 100,000	40 1,225,000	41	
42 (円)	43	44	45 短期譲渡所得	46 長期譲渡所得	47	48 山林所得(特別控除後)
			49 雑所得等	50 雑所得等	51	
			52	53 総所得金額	54 合計所得金額	55 3,445,000
			56	57 所得控除額	58 所得控除額	59 330,000
			60 200,000	61	62 35,000	63
			64	65	66	67
			68 430,000	69 総所得金額①	70 総所得金額①	71 3,445,000
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			852	853		

【課税標準額／Standard Amounts of Taxation】

This shows the base amounts used for calculating tax amounts.

There are two types: aggregate taxation, which uses a total of incomes to calculate the income-based tax amount, and separate taxation, which separates some categories of income from others as a base for the calculation.

Aggregate Taxation:

$$\text{Total Income } ③ = \text{Total Amount of Income } ① - \text{Total Amount of Income Deductions } ②$$

Separate Taxation:

Income from forestry, short-term separate capital gains, long-term separate capital gains, capital gains from stocks, etc., dividends from listed stocks, etc., trading in futures

**94 Basis of Taxation (2) for Municipal Tax, Prefectural Tax and Forest Environment Tax
(〇〇 Financial Year)(令和6:2024-2025)**

95 Taxation Assessment Standard

96 Total Income

97 Calculated Tax Amount

98 Category

99 Municipal Tax (Yen)

100 Prefectural Tax (Yen)

101 Amount of Tax Deductions

102 Adjustment Deduction

103 Income-Based Amount

104 Per-Capita Amount

105 Year's Tax Amount (Yen)

106 Special Salary Collection Amount(Yen)

107 Pension Special Collection Amount(Yen)

108 General Collection Tax Amount(Yen)

109 Insufficient Income for Deductions

94 令和〇〇年度分の市民税・県民税・森林環境税 課税の基礎 その2

95

課 税 標 準 額 (円)	総所得 96 ③	2,450,000	東 広 島 太 郎 様

【市民税・県民税額⑧】/Amount of Municipal/Prefectural Tax⑧】

'Amount of Municipal/Prefectural Tax (8)' = 'Income-Based Amount (6)' + 'Per-Capita Amount (7)'

【算出税額④／Calculated Tax Amount ④】

A calculation of the income-based tax amount, using the tax rate for each category:

Aggregate taxation: Total income ③ x municipal tax 6%, prefectural tax 4%

Separate taxation: The tax rate for each separate taxation income

【年税額⑩／'Annual Tax Amount⑩】

'Annual Tax Amount' = 'Amount of Municipal/Prefectural Tax ⑧' + 'Forest Environmental Tax ⑨'

【税額控除等⑤／Amount of Tax Deductions ⑤】

This shows tax deductions: adjustment deduction, dividend deduction, special deduction for housing loan, etc., deduction for charitable donation, deduction for foreign taxes, deduction for dividend discount or discount for capital gains on stocks, etc.

★ Frequently asked: I paid 'Furusato Nozei' Tax, but there is no deduction.

⇒ There are often cases where the 'One-Stop Special System' is not applicable when making a final tax return, or there is incomplete information shown in the resident tax items section when making a final tax return.

【所得割額⑥／Income-Based Amount ⑥】

'Income-Based Amount (6)' = 'Calculated tax amount (4)' - 'Tax deductions etc. (5)'

97	算 98 区 分	99 市 民 税 分 (円)	100 県 民 税 分 (円)
出 税 額 (円)	総所得 96	147,000	98,000
101 税 調整控除 額 (円)	調整控除 102	1,500	1,000
103 所得割額 (円) ⑥		145,500	97,000
104 均等割額 (円) ⑦		3,000	1,500

市民税・県民税(円)	247,000
森林環境税(円)	1,000
年 税 額(円)	105,248,000
給与特別徴収税額(円)	106,103,000
年金特別徴収税額(円)	107,20,500
普通徴収税額(円)	108,124,500
控除不足額(円)	109,0

110 公的年金からの特別徴収について

東広島 太郎 様

【年金特別徴収税額①／

Pension Special Collection Amount ①】

This shows the tax amount subtracted from your public pension for the current financial year.

【仮徴収税額／Tax Amount (Provisional Collection)】

One-sixth of the tax amount to be paid by means of special collection from your pension is collected each installment.

※ For those who have begun special collection from a pension from the current financial year, and for those whose special collection from a pension was suspended during the previous financial year, the tax amount for provisional collection may be 0.

【本徴収税額／Actual Tax Amount Collected 】

The amount remaining from ①-② is to be paid in three installments, in October, December and the following February.

111 年金からの徴収税額は以下の公的年金から特別徴収されます。

112 支払者名称 厚生労働大臣

113 公的年金種類 老齢基礎年金

114	令和〇〇年度	年金特別徴収税額	115 ①	20,500
116	令和〇〇年	仮徴収税額	117 4月	3,000
118	令和〇〇年	仮徴収税額	119 6月	3,000
120	令和〇〇年	仮徴収税額	121 8月	3,000
122	令和〇〇年度	年金特別徴収税額	123 ②	9,000
124	令和〇〇年	仮徴収税額	125 10月	3,900
126	令和〇〇年	仮徴収税額	127 12月	3,800
128	令和〇〇年	仮徴収税額	129 2月	3,800

仮徴収税額が年金特別徴収税額を上回ったため納めすぎとなった場合は還付を行います。

127 あなたが引き続き公的年金からの特別徴収の対象者である場合には、令和△△年度の年金からの特別徴収について8月まで以下の金額を仮徴収します。

128	令和△△年度	年金特別徴収税額(仮徴収分)	129 130 月 別	131 金額(円)
132	令和△△年	仮徴収税額	133 4月	3,500
134	令和△△年	仮徴収税額	135 6月	3,400
136	令和△△年	仮徴収税額	137 8月	3,400

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The planned tax amount of resident tax, etc. that will be deducted from the pension after April next year is listed.

One-half of the '① Pension special collection tax amount' will be the provisional tax amount for next year.

【For those who will have deductions made from a public pension for the first time (those who have turned 65, etc.)】

In the financial year when special collection from a public pension begins, the amount corresponding to one-half of the inhabitant tax, etc. related to the public pension will be paid by ordinary collection (1st and 2nd installments), and the remaining tax amount will be deducted from the public pension paid in October, December, and the following February.

【Termination of special collection from a public pension】

Even if this notice shows the tax amount collected by special collection from a public pension, if you have moved to outside the city, or if there has been a change to the tax amount collected by special collection, etc., it may not be possible to receive tax payments by special collection.

<Reasons for termination of special collection>

- If you have moved to outside the city
- If it has become impossible to receive tax payments by special collection because of the termination of payment of the public pension, etc.
- If there has been a change to the tax amount collected by special collection from a public pension.

★Please be aware of the tax amount for individual resident tax shown on the 'Notice of Pension Paid' ★

You will receive a 'Notice of Pension Paid' from the Japan Pension Service in June each year. The tax amount for individual resident tax shown in this notice is calculated based on the amount of pension you received during the previous year, and in may in some cases differ from the figure for the tax amount to be paid by special collection from your pension, shown on the notice you receive from Higashihiroshima City.

Please note that the figure for the tax amount to be paid by special collection from your pension shown on the most recent notice you receive from Higashihiroshima City is the actual amount to be deducted from your pension.

110 Special Collection from Public Pensions

111 The tax amount collected from a pension will be collected by special collection from the following public pension

112 Name of Payer of Pension 113 Type of Public Pension

114 Pension Special Collection Amount (20●●-●● Financial Year) (令和6:2024-2025)

115 Pension Special Collection Amount 116 Tax Amount (Provisional Collection)

117 April 20●●(令和6:2024) 118 June 20●●

119 August 20●● 120 Total Tax Amount (Provisional Collection)

121 Pension Special Collection Amount ① - Tax Amount (Provisional Collection)②

122 Actual Tax Amount Collected 123 October 20●●

124 December 20●● 125 February 20●●

126 If the tax amount collected by provisional collection is higher than the tax amount to be collected by special collection from your pension, and you have therefore paid too much tax, the amount you have overpaid will be refunded.

127 If you continue to be eligible for special collection from a public pension, the amounts below will be provisionally collected from your pension for the 20●●-●● financial year by means of special collection, by August.

128 Tax Amount Collected by Special Collection from Pension (20●●-●● Financial Year) (Provisional Collection) (令和6:2024-2025)

129 Tax Amount Collected by Special Collection from Pension (20●●-●● Financial Year) (令和6:2024-2025)

130 Month 131 Amount (Yen) 132 Provisional Collection

133 April 20●● 134 June 20●● 135 August 20●●