

How to read the notification of the determination of the amount of special collection tax (for taxpayers) of Municipal Tax, Prefectural Tax, Forest Environment Tax related to salary income, etc.

【所得／Income】		【課税標準額／ Basis for Tax Assessment】	
項目 (Category)	内容 (Details)	The amount that forms the basis for tax assessment. 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.	
給与収入	1 Gross Salary from Employment	Total Income ③ = Overall Income ① - Total Amount of Income Deductions ② (amounts are rounded down to the nearest 1,000)	
給与所得 (所得金額調整控除後)	2 Gross income from employment (wage/salary) - wage income deductions - deduction for adjustment of earnings	< 分離課税 / Separate Taxation >	
その他の所得計	3 Total of income other than from employment	項目 (Category)	内容 (Details)
主たる給与以外の合算所得区分	4 Categories of income other than employment included in the total are shown with an asterisk	総所得③	27 Total Income
総所得金額①	5 Income from employment + total of income other than from employment	山林所得	28 Income from the felling of lumber or the transfer of forestry land
項目 (Category)	内容 (Details)	分離短期譲渡	29 Income from the transfer of a building, land, etc. (owned for five years or under)
営業等	6 Business, etc.	分離長期譲渡	30 Income from the transfer of a building, land, etc. (owned for more than five years)
農業	7 Farming/Agriculture	株式等の譲渡	31 Income from the transfer of securities (stocks, etc.)
不動産	8 Real Estate	上場株式等の配当等	32 Income selected as separate taxation and declared as such, out of income from dividends from listed stocks
利子	9 Interest	先物取引	33 Income from settlement of differences when trading in futures

This notice is sent to you via the company responsible for the special collection (the company who pays you your wages). It cannot be reissued. If you lose this notice, and you need to prove the amount of your income, etc., please apply for a Certificate of Taxation.

The tax amount deducted from your wage each month. The amount to be paid by deduction (⑨- ⑫- ⑩, ⑪) divided by the number of months until May from the start (change) month, is deducted from your wage each month.

指定番号

整理番号

受給者番号

氏名

給与所得等に係る市民税・県民税・森林環境税 特別徴収税額の決定通知書 (納税義務者用)

所得

給与収入 1

主たる給与以外の合算所得区分 2

その他の所得計 3

総所得金額① 5

所得控除

雑損 14

医療費 15

社会保険料 16

小規模企業共済 17

生命保険料 18

地震保険料 19

障害・寡・ひ・勤 20

配偶者特別 21

扶養者特別 22

扶養 23

基礎 24

所得控除合計② 25

26 摘要

【26 摘要／Remarks】 If you have a fixed tax reduction or a deduction for a charitable donation (Furusato Nozei 'hometown payment' tax, etc.), the tax deduction amount for municipal and prefectural tax will be shown in the Remarks.

課税標準額

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山林所得 28

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分離長期譲渡 30

株式等の譲渡 31

上場株式等の配当等 32

先物取引 33

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均等割額⑦ 54

森林環境税額⑧ 55

特別徴収税額⑨ 56

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既納付額⑪ 59

差引納付額 (⑨-⑫-⑩, ⑪) 60

変更前税額⑬ 61

増減額 (⑨-⑬) 62

納付額

6月分

7月分

8月分

9月分

10月分

11月分

12月分

1月分

2月分

3月分

4月分

5月分

変更月

受給者番号

指定番号

整理番号

住

氏名

住所

受給者番号

指定番号

整理番号

住

氏名

住所

For enquiries about municipal or prefectural tax, please tell us the Designated Number and Reference Number shown on the notice you have received.

【所得控除／ Total Amount of Income Deductions】		【人的控除等の内訳／ Details of Personal Deductions, etc. (appropriate categories are shown with an asterisk or a number denoting the number of applicable persons.)】		【税額／ Tax Amount】	
項目 (Category)	内容 (Details)	扶養親族該当区分 Categories for Dependent Relatives		本人該当区分 Categories for the Taxpayer	
雑損	14 Amount of miscellaneous loss deduction	控配	34 Spouse eligible for deduction	未成年者	44 Minor
医療費	15 Amount of medical expense deduction	老配	35 Spouse eligible for elderly person deduction	特障	45 Person with special disabilities
社会保険料	16 Amount of social insurance premium deduction	特定	36 Specific dependent relatives	他障	46 Ordinarily Disabled Person
小規模企業共済	17 Amount of deduction for small-scale enterprise mutual aid premium	同老	37 Elderly parents living with the taxpayer	寡婦	47 Widow
生命保険料	18 Amount of deduction for life insurance premium (maximum 70,000 yen)	老人	38 Elderly dependent relatives	ひとり親	48 Single Parent
地震保険料	19 Amount of deduction for earthquake insurance premium (maximum 25,000 yen)	16歳未満	39 Dependent relatives under 16 years old	勤労学生	49 Working Student
障害・寡・ひ・勤	20 Total of deductions for disabled persons, widows, single parents and working students	その他	40 General dependent relatives		
配偶者	21 Amount of spouse deduction	同障	41 People with special disabilities living with the taxpayer		
配偶者特別	22 Amount of special spouse deduction (maximum 330,000 yen)	特障	42 People with special disabilities		
扶養	23 Amount of dependent deduction (general: 330,000 yen, elderly: 380,000 yen, specific/elderly parents living with taxpayer: 450,000 yen)	他障	43 Ordinarily disabled people		
基礎	24 Amount of basic deduction				
所得控除合計②	25 Total Amount of Income Deductions	繰越損失 Losses Carried Over	50 繰越損失がある場合 If there are losses to be carried over		
Details of income deductions are shown on the reverse of the notice. The amount of income deductions differs between municipal and prefectural tax and income tax, so in some cases the figures on your tax withholding slip and your final tax return may not be the same.				税額控除前所得割額④	51 A calculation of the income-based tax amount, using the tax rate for each category: Aggregate taxation: Total income ③ × municipal tax 6%, prefectural tax 4% Separate taxation: The tax rate for each separate taxation income
				税額控除額⑤	52 The total of the following 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.
				所得割額⑥	53 Income-Based Amount Before Deductions (④) - Deductions (⑤)
				均等割額⑦	54 Municipal tax: 3,000 yen, Prefectural tax: 1,500 yen
				森林環境税額⑧	55 National tax to secure financial resources necessary for forest maintenance, etc. 1,000 yen
				特別徴収税額⑨	56 ⑥+⑦+⑧
				控除不足額⑩	57 The amount of the deduction for dividend discount or discount for capital gains on stocks, etc. that could not be deducted from the income-based amount (⑦)
				既充当・既委託納付額⑪	58 The amount from the Insufficient Income for Deductions amount (⑩) appropriated for the special collection amount (⑨)
				既納付額⑫	59 The tax amount already paid before the notice of changes
				差引納付額 (⑨-⑫-⑩, ⑪)	60 The tax amount to be deducted from your wage
				変更前税額⑬	61 The tax amount before any changes
				増減額 (⑨-⑬)	62 The reduction or increase, in the case of any changes to the tax amount