

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】

項目 (Category)	内容 (Details)		
給与収入	1 Gross Salary from Employment		
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		
その他の所得計	3 Total of income other than from employment		
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		
総所得金額①	5 Income from employment + total of income other than from employment		
項目 (Category)	内容 (Details)	項目 (Category)	内容 (Details)
営業等	6 Business, etc.	配当	10 Dividends
農業	7 Farming/Agriculture	給与	11 Salary
不動産	8 Real Estate	雑	12 Miscellaneous
利子	9 Interest	譲渡・一時	13 (Land)Transfer/Occasional Income

【課税標準額／Basis for Tax Assessment】

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.
 Total Income ③ = Overall Income ① - Total Amount of Income Deductions ② (amounts are rounded down to the nearest 1,000)

< 分離課税 / Separate Taxation >

項目 (Category)	内容 (Details)
総所得③	28 Total Income
山林所得	29 Income from the felling of lumber or the transfer of forestry land
分離短期譲渡	30 Income from the transfer of a building, land, etc. (owned for five years or under)
分離長期譲渡	31 Income from the transfer of a building, land, etc. (owned for more than five years)
株式等の譲渡	32 Income from the transfer of securities (stocks, etc.)
上場株式等の配当等	33 Income selected as separate taxation and declared as such, out of income from dividends from listed stocks
先物取引	34 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 4	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
(摘要)	27		

課税標準

総所得③	28
山林所得	29
分離短期譲渡	30
分離長期譲渡	31
株式等の譲渡	32
上場株式等の配当等	33
先物取引	34

市民税	税額控除前所得割額④ 53	税額控除額⑤ 54	所得割額⑥ 55	均等割額⑦ 56	森林環境税額⑧ 57	特別徴収税額⑨ 58	控除不足額⑩ 59	既納付額⑫ 61	差引納付額(9-12-10,11) 62	変更前税額⑬ 63	増減額(9-13) 64
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納付額	受給者名	指定番号
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		

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

【27 摘要 / Remarks】 If you have : special deduction for housing loan, etc., or a deduction for a charitable donation (Furusato Nozei tax, etc.), the tax deduction amount for municipal and prefectural tax will be shown in the Remarks.

【所得控除 / Total Amount of Income Deductions】

項目 (Category)	内容 (Details)
雑損	14 Amount of miscellaneous loss deduction
医療費	15 Amount of medical expense deduction
社会保険料	16 Amount of social insurance premium deduction
小規模企業共済	17 Amount of deduction for small-scale enterprise mutual aid premium
生命保険料	18 Amount of deduction for life insurance premium (maximum 70,000 yen)
地震保険料	19 Amount of deduction for earthquake insurance premium (maximum 25,000 yen)
障・寡・ひ・勤	20 Total of deductions for disabled persons, widows, single parents and working students
配偶者	21 Amount of spouse deduction
配偶者特別	22 Amount of special spouse deduction (maximum 330,000 yen)
扶養	23 Amount of dependent deduction (general: 330,000 yen, elderly: 380,000 yen, specific/elderly parents living with taxpayer: 450,000 yen)
特定親族特別	24 Amount of special deduction for specified relatives (maximum 450,000 yen)
基礎	25 Amount of basic deduction
所得控除合計②	26 Total Amount of Income Deductions

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.

【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.)】

扶養親族該当区分 Categories for Dependent Relatives		本人該当区分 Categories for the Taxpayer	
控配	35 Spouse eligible for deduction	未成年者	45 Minor
老配	36 Spouse eligible for elderly person deduction	特障	46 Person with special disabilities
特定	37 Specific dependent relatives	他障	47 Ordinarily Disabled Person
同老	38 Elderly parents living with the taxpayer	寡婦	48 Widow
老人	39 Elderly dependent relatives	ひとり親	49 Single Parent
16歳未満	40 Dependent relatives under 16 years old	勤労学生	50 Working Student
その他	41 General dependent relatives		
同障	42 People with special disabilities living with the taxpayer		
特障	43 People with special disabilities		
他障	44 Ordinarily disabled people		
特親		51 Specified relatives	
繰越損失 Losses Carried Over		52 繰越損失がある場合 If there are losses to be carried over	

【税額 / Tax Amount】

項目 (Category)	内容 (Details)
税額控除前所得割額④	53 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	54 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	55 Income-Based Amount Before Deductions (4) - Deductions (5)
均等割額⑦	56 Municipal tax: 3,000 yen, Prefectural tax: 1,500 yen
森林環境税額⑧	57 National tax to secure financial resources necessary for forest maintenance, etc. 1,000 yen
特別徴収税額⑨	58 ⑥+⑦+⑧
控除不足額⑩	59 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	60 The amount from the Insufficient Income for Deductions amount (10) appropriated for the special collection amount (9)
既納付額⑫	61 The tax amount already paid before the notice of changes
差引納付額(9-12-10,11)	62 The tax amount to be deducted from your wage
変更前税額⑬	63 The tax amount before any changes
増減額(9-13)	64 The reduction or increase, in the case of any changes to the tax amount