

## How to Read Your Notice of Tax

The enclosed Notice of Tax (The notice of your tax amount) for Municipal and Prefectural Tax shows the following information:

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

【Page 1】

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 details of payment methods, please see the information about paying municipal and prefectural 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 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

123456789

4 給与特別徴収義務者指定番号・個人番号

80000001- 1

- 1 Notice of Tax Amounts for Municipal and Prefectural Tax for the 20●●-●● Financial Year (令和5:2023-2024)
- 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 Appropriations
- 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 Appropriations (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

5 単位: 円

年税額	6	248,000	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。							
給与特別徴収税額	7	103,000	13 期別	14 納期限	令和〇〇年 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 月 日
年金特別徴収税額	8	18,000	令和〇〇年 6月 30日	令和〇〇年 8月 31日	令和〇〇年 10月 31日	令和〇〇年 1月 31日				
普通徴収税額	9	127,000	普通徴収税額(円)	15	34,000	31,000	31,000	31,000		
充当額	10	0	充当額(円)	16	0	0	0	0		
納付税額	11	0	納付税額(円)	17	*****	*****	*****	*****	*****	*****

18 あなたの指定された預金口座は右記のとおりです。  
 (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をお願いします。

19 金融機関名	東広島銀行 西条支店
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.

【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 課税の基礎 その1

東広島 太郎 様

23	24	25	26	27	28	29
所得	総合短期譲渡所得	総合長期譲渡所得	雑所得(一般分)	公的年金等の収入	雑所得(年金分)	変動・臨時所得
金額	30	31	32 300,000	33 2,325,000	34 1,225,000	35
等	36 3,000,000	37	38	39 100,000	40 1,920,000	41
(円)	42	43	44	47	52	
57	58	59	60 200,000	61	62 35,000	63
所得控除額	64	65 330,000	66	67	68 430,000	69 995,000
	53	54	55 総所得金額 ① 3,445,000	56	合計所得金額 3,445,000	

- 48 Private Equity
- 49 Listed Stocks
- 50 Income on Separate Dividends
- 51 Income from Futures Trading
- 52 Income from Forestry (After Special Deduction)
- 53 The upper line is the reduction
- 54 The upper line is the special part + the low tax amount
- 55 Total Amount of Income
- 56 Total Amount of Income
- 57 Income Deductions (Yen)
- 58 Miscellaneous Loss Deduction
- 59 Medical Expense Deduction
- 60 Social Insurance Premium Deduction
- 61 Deduction for Small-Scale Enterprise Mutual Aid Premium
- 62 Life Insurance Premium Deduction
- 63 Earthquake Insurance Premium Deduction
- 64 Deductions for Disabled Persons, Widows, Single Parent Families and Working Students
- 65 Spouse Deduction
- 66 Special Spouse Deduction
- 67 Dependent Deduction
- 68 Basic Deduction
- 69 Total Amount of Income Deductions
- 70 Categories of Eligibility for Deductions
- 71 Spouse Eligible for Deduction
- 72 Yes
- 73 Elderly
- 74 Dependent Relatives
- 75 Specific Dependent Relatives
- 76 Elderly Parents Living With the Taxpayer
- 77 Elderly
- 78 Other
- 79 Disabled Persons Except for the Taxpayer
- 80 People With Special Disabilities Living With the Taxpayer
- 81 People With Special Disabilities
- 82 Other Disabled Persons
- 83 Disabled Taxpayer
- 84 Special Disabilities
- 85 Other Disabilities
- 86 Taxpayer
- 87 Widow
- 88 Single Parent
- 89 Working Student
- 90 Categories of Eligibility for Deductions
- 91 Minor
- 92 Special Exemptions Regarding Taxation Calculation
- 93 Income from Sale of Beef Cattle

【総所得金額①／Total Amount of Income ①】  
This shows the total amount of taxable income, after carry-over of casualty losses.

【所得控除額計②／Total Amount of Income Deductions②】  
This shows the total of your income deductions.  
※ 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.

Spouse deduction, dependents deduction, deduction for disabled persons, deduction for single parents, etc.  
Applicable categories are shown with an asterisk or a number denoting the number of applicable persons.

- 22 Basis of Assessment for Municipal and Prefectural Tax for the 20●●-●● Financial Year (Part 1) (令和5: 2023-2024)
- 23 Income Amount, etc. (Yen)
- 24 Income from Business
- 25 Income from Farming/Agriculture
- 26 Income from Real Estate
- 27 Income from Interest and Foreign Dividends
- 28 Income from General Dividends
- 29 Occasional Income
- 30 Overall Short-Term Capital Gains
- 31 Overall Long-Term Capital Gains
- 32 Miscellaneous Income (General)
- 33 Gross Income from Public Pension

- 34 Miscellaneous Income (Pension)
- 35 Fluctuating and Temporary Income
- 36 Earned Income
- 37 Full-Time Salary Income
- 38 Appropriations
- 39 Deduction for Adjustment of Earnings
- 40 Income from Employment (after deduction for adjustment of earnings)
- 41 Losses Carried Forward (Total)
- 42 Short-term Separate Capital Gains
- 43 Long-term Separate Capital Gains
- 44 Special Deductions
- 45 Short-term Separate Capital Gains
- 46 Long-term Separate Capital Gains
- 47 Capital Gains from Stocks, etc.

【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:

Total Income ③ = Total Amount of Income ① - 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 Assessment for Municipal and Prefectural Tax for the 20●●-●●●●Financial Year (Part 2)(令和5: 2023-2024)

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

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令和〇〇年度分の市民税・県民税 課税の基礎 その2

95 課税標準額	総所得 96③	2,450,000	東広島 太郎 様

【年税額⑧／Year's Tax Amount⑧】

Income-Based Amount ⑥ + Per-Capita Amount ⑦ = Year's Tax Amount⑧

97 算出税額④	98 区分	99 市民税分(円)	100 県民税分(円)
	総所得 96	147,000	98,000
101 税額控除等⑤	調整控除 102	1,500	1,000
103 所得割額⑥		145,500	97,000
104 均等割額⑦		3,500	2,000

年税額(円)	105⑧	248,000
給与特別徴収税額(円)	106	103,000
年金特別徴収税額(円)	107	18,000
普通徴収税額(円)	108	127,000
控除不足額(円)	109	0

【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

【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】

Calculated Tax Amount ④ - Amount of Tax Deductions ⑤ = Income-Based Amount ⑥

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 公的年金の金額	*****円

115 令和〇〇年度	年金特別徴収税額		116 ①	18,000
	117 仮徴収税額	令和〇〇年 4月	118	2,500
		令和〇〇年 6月	119	2,500
		令和〇〇年 8月	120	2,500
	仮徴収税額計		121 ②	7,500
	年金特別徴収税額 - 仮徴収税額 ①-②		122	10,500
	123 本徴収税額	令和〇〇年 10月	124	3,500
		令和〇〇年 12月	125	3,500
		令和△△年 2月	126	3,500

128 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。

129 令和△△年度年金特別徴収税額(仮徴収分)

130 令和△△年度	131 月別	132 金額(円)	
	令和△△年 4月	133 134	3,000
	令和△△年 6月	135	3,000
令和△△年 8月	136	3,000	

127 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。

A00- 0000001

- 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 Amount of Public Pension
- 115 Pension Special Collection Amount (20●●-●● Financial Year) (令和5:2023-2024)
- 116 Pension Special Collection Amount
- 117 Tax Amount (Provisional Collection)
- 118 April 20●●(令和5:2023)    119 June 20●●
- 120 August 20●●    121 Total Tax Amount (Provisional Collection)
- 122 Pension Special Collection Amount ① - Tax Amount (Provisional Collection)②
- 123 Actual Tax Amount Collected    124 October 20●●
- 125 December 20●●    126 February 20●●
- 127 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.
- 128 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.
- 129 Tax Amount Collected by Special Collection from Pension (20●●-●● Financial Year) (Provisional Collection)(令和6:2024-2025)
- 130 Tax Amount Collected by Special Collection from Pension (20●●-●● Financial Year)(令和6:2024-2025)
- 131 Month    132 Amount (Yen)    133 Provisional Collection
- 134 April 20●●    135 June 20●●    136 August 20●●

The provisional amount of municipal and prefectural tax to be subtracted from your pension from April of the following year is shown.  
One-half of the amount shown for the Tax Amount Collected by Special Collection from Pension for the current financial year (①) is the amount shown for provisional collection.

**【For those who will have deductions made from a public pension for the first time (those who have turned 65, etc.)】**  
For the financial year in which special collection from a public pension begins, an amount equivalent to half of the municipal and prefectural tax payable on the public pension will be collected by general collection (over two installments), and the remaining tax amount will be deducted from the public pension paid to you 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.**