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 2: Details of income and income deductions

Page 3: How the tax amount is calculated

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)

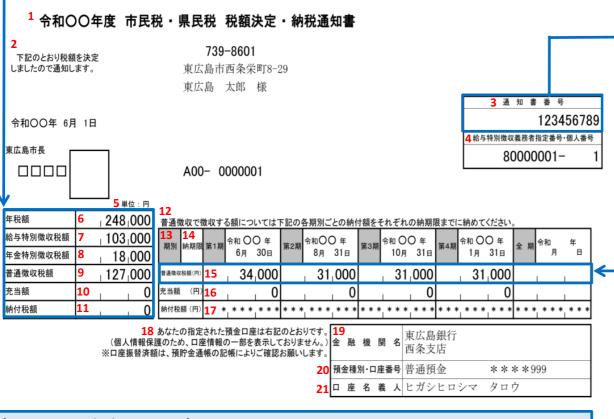
Line 3: Tax amount paid by special collection from pension (the tax amount subtracted from your pension)

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 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 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

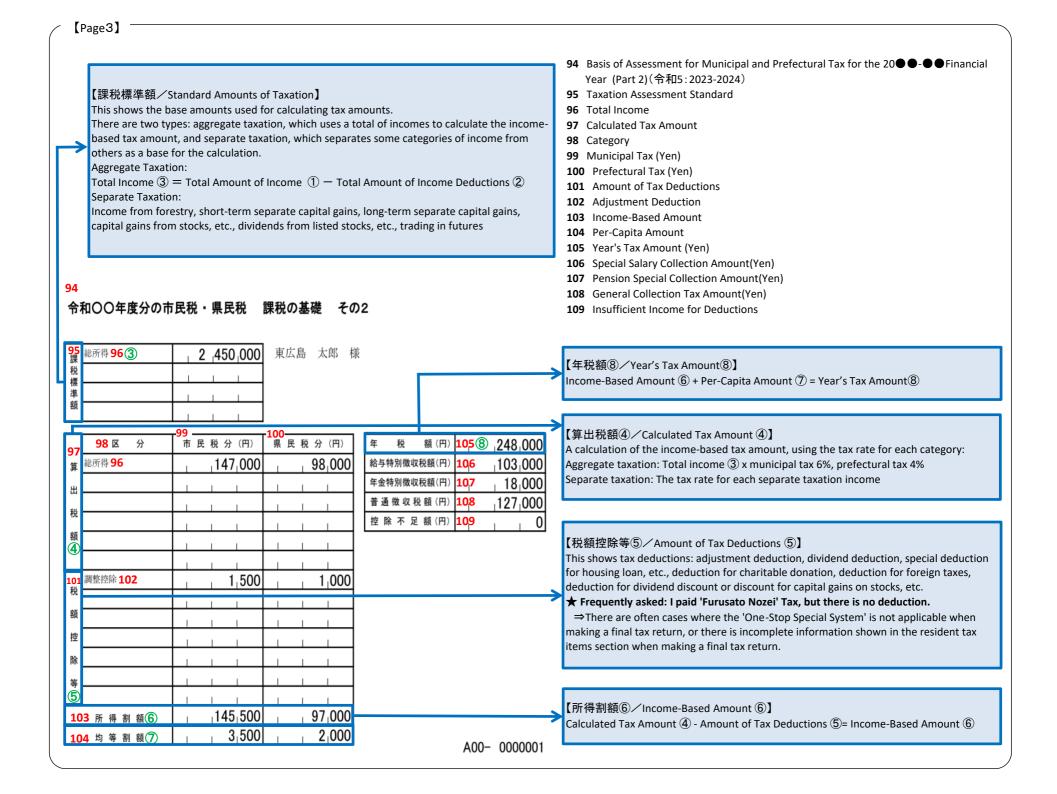
If you are not using bank account transfer:

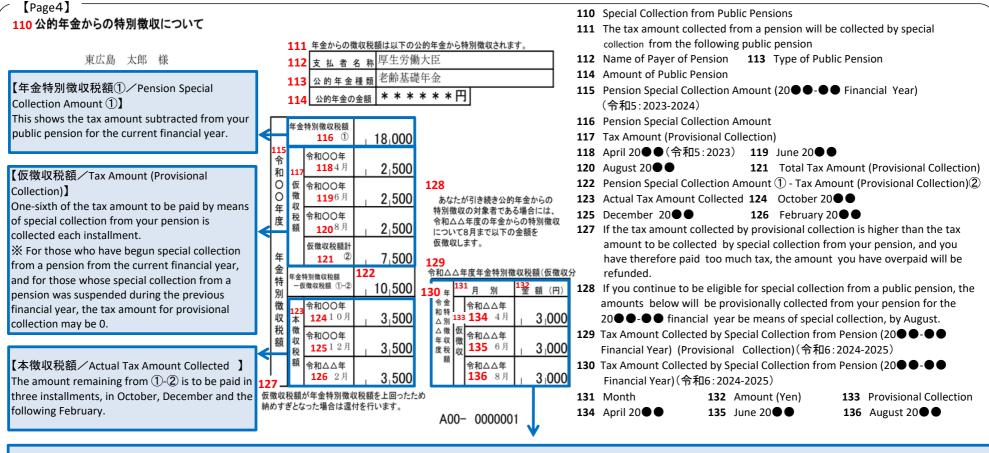
Please use payment slips to pay the amount for the relevant installment, by the deadline for that installment.

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.

[Page2] 48 Private Equity 【合計所得金額/Total Amount of Income】 49 Listed Stocks This shows the total of all your income after aggregation of profit and loss, and before carry-over of casualty losses. This 50 Income on Separate Dividends is used for the judgement of income for dependents, and for judgement of per-capita taxation. 51 Income from Futures Trading 52 Income from Forestry (After Special Deduction) 22令和 〇〇年度分の市民税・県民税 課税の基礎 その1 **53** The upper line is the reduction 54 The upper line is the special part + the low tax amount 一般配当所得等 **55** Total Amount of Income 56 Total Amount of Income 総合長期譲渡所得 総合短期譲渡所得 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 57 Income Deductions (Yen) 300,000 2,325,000 1,225,000 58 Miscellaneous Loss Deduction 專從者給与収入 特定支出の額 所得金額調整控除額 繰越損失(合計) **59** Medical Expense Deduction 3.000.000 100,000 1,920,000 60 Social Insurance Premium Deduction 分離短期譲渡所得 分離長期譲渡所得 山林所得(特別控除後 61 Deduction for Small-Scale Enterprise Mutual Aid Premium **62** Life Insurance Premium Deduction 63 Earthquake Insurance Premium Deduction 53上段は軽減分 55 総 所 得 金 額 3 445 000 合計所得金額 3,445,000 **64** Deductions for Disabled Persons, Widows, Single Parent Families and Working Students 200,000 35,000 65 Spouse Deduction 所得控除額計 配偶者特別控除 障害・寡婦・ひとり親・勤労学控除 配偶者控除 330,000 **66** Special Spouse Deduction 2,995,000 430,000 67 Dependent Deduction 【総所得金額①/Total Amount of Income ①】 68 Basic Deduction 本人障害 This shows the total amount of taxable income, after carry-over of 課税計算の特例 69 Total Amount of Income Deductions casualty losses. 70 Categories of Eligibility for Deductions 71 Spouse Eligible for Deduction 【所得控除額計②/Total Amount of Income Deductions②】 **72** Yes This shows the total of your income deductions. 73 Elderly * The amount of income deductions differs between municipal and 74 Dependent Relatives prefectural tax and income tax, so in some cases the figures on your tax 75 Specific Dependent Relatives withholding slip and your final tax return may not be the same. 76 Elderly Parents Living With the Taxpayer 77 Elderly Spouse deduction, dependents deduction, deduction for disabled persons, deduction for single parents, etc. 78 Other Applicable categories are shown with an asterisk or a number denoting the number of applicable persons. 79 Disabled Persons Except for the Taxpayer 34 Miscellaneous Income (Pension) 22 Basis of Assessment for Municipal and 80 People With Special Disabilities Living With the Taxpayer 35 Fluctuating and Temporary Income Prefectural Tax for the 20●●-●● 81 People With Special Disabilities **36** Earned Income Financial Year (Part 1) (令和5:2023-2024) 82 Other Disabled Persons 37 Full-Time Salary Income 23 Income Amount, etc. (Yen) 83 Disabled Taxpayer **38** Appropriations 24 Income from Business 84 Special Disabilities 39 Deduction for Adjustment of Earnings 25 Income from Farming/Agriculture 85 Other Disabilities 40 Income from Employment (after deduction for adjustment of 26 Income from Real Estate 86 Taxpayer earnings) 27 Income from Interest and Foreign Dividends 87 Widow 41 Losses Carried Forward (Total) 28 Income from General Dividends 88 Single Parent 42 Short-term Separate Capital Gains 29 Occasional Income **89** Working Student **43** Long-term Separate Capital Gains **30** Overall Short-Term Capital Gains 90 Categories of Eligibility for Deductions **44** Special Deductions 31 Overall Long-Term Capital Gains 91 Minor 45 Short-term Separate Capital Gains 32 Miscellaneous Income (General) 92 Special Exemptions Regarding Taxation Calculation 46 Long-term Separate Capital Gains 33 Gross Income from Public Pension 93 Income from Sale of Beef Cattle 47 Capital Gains from Stocks, etc.





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 r esident 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 no tice you receive from Higashihiroshima City is the actual amount to be deducted from your pension.