

## How to fill in the Municipal and Prefectural Tax Declaration (financial year 2024-2025)

Wherever possible, please submit Municipal and Prefectural Tax Declaration documents, along with any required documents, by post.

A Municipal and Prefectural Tax Declaration is a declaration to the city of your gross income from January 1<sup>st</sup> to December 31<sup>st</sup>, 2023.

This declaration is necessary to calculate your municipal and prefectural tax, and so that certificates of income and of tax paid can be issued.

**Filing (submission) date: Between February 16<sup>th</sup> and March 15<sup>th</sup>, 2024**  
(not Saturdays, Sundays, or national holidays).

### Where to submit the declaration:

〒739-8601

8-29 Saijo Sakae-machi, Higashihiroshima City  
Municipal Tax Division, Financial Affairs Department, Higashihiroshima City

Declarations can also be submitted to any branch office or sub-branch office of the City Office.

**Contact:** Tel.: 082-420-0910 (direct line)  
Fax: 082-422-6810

### Items needed when making a declaration:

- ① Tax withholding slip, a payment certificate issued by the wage payer.
- ② Certificates/proof for deductions, for example proof of medical expenses, life insurance payments, etc.
- ③ Detailed statement of gross income (when there is income from business or real estate)
- ④ My Number card, or My Number notification card and Residence Card
- ⑤ The My Number cards, etc. of dependent relatives (if these dependent relatives are living outside Japan, a Certificate of Sending Money Overseas issued by your bank)

### Those in the following groups need to make a declaration:

1. Those who have had income during 2023 from enterprise such as business, insurance salesman work, agriculture, forestry or fishery, etc.
2. Those who have had income during 2023 from rent, or those who have had income during 2023 from dividends, etc.
3. Those who have income from a source other than income from employment (real estate, dividends, miscellaneous income, farming etc.).
4. Those who have income from a source other than miscellaneous income from a public pension (real estate, dividends, miscellaneous income, farming etc.).
5. Those who receive a wage or salary from two or more sources.
6. Those who only have income from employment, but who left employment between January and December 2023, and did not find another job during that period.
7. Those who only have income from a public pension, and have not added deductions for medical expenses, deductions for social insurance, deductions for life insurance, deductions for a spouse, etc.
8. Those who are paid a daily wage and have not received a tax withholding slip.

9. Those who had no income, but who are members of a household enrolled in the National Health Insurance scheme, who are applying for welfare assistance, financial assistance with educational expenses, residence in public accommodation, etc., or who need certificates of exemption from taxation or certificates of income, etc.

**Those in the following groups do not need to make a declaration:**

- ① Those who have filed a final income tax return for 2023.
- ② Those whose income for 2023 was from employment (wage/salary) only, and whose employer has submitted a payroll report to Higashihiroshima City.
- ③ Those whose income for 2023 was from a public pension only, and whose total gross income was at or below the amount shown below.
  - \* Those aged 65 or over: 1,480,000 yen
  - \* Those aged under 65: 980,000 yen
- ④ Those who had no income in 2023, who are not making any of the applications listed in 9 above, and do not need certificates of exemption from taxation or certificates of income, etc.

**Gross income** is (in the case of income from employment) the amount of wage or salary paid before income tax or social insurance payments deducted at source are calculated.

**Necessary expenses** are expenses paid in order to earn gross income. Some examples are as follows:

- Expenses paid in order to earn income from enterprise or real estate, etc., not including items, etc., used in daily life.
- Insurance payments and premiums paid for individual pensions, etc., from which a payment has been received.

**Net income** is the amount after necessary expenses, etc. have been subtracted from gross income for the previous year. For gross income from employment and income from pensions, the table on the reverse side of the form can be used to calculate net income.

## Gross Income/Net Income (収入額等／所得金額)

### A: Business income (operating income)

Business income (operating income) refers to gross income gained from business activities such as sales, manufacturing, catering (restaurants, cafes, etc.) and other service industries, freelancing (sales, etc.), minus expenses.

**Necessary items:** Breakdown of business income and expenditure (please write this yourself)

### F: Earned income (income from employment)

Income from wages/salary, bonuses, etc. If you work for more than one employer, the amount is calculated from the total amount of your income.

**Necessary items:** Tax withholding slip(s) (gensen-choshu-hyo)

Ready reckoner calculation table for earned income

Gross income from employment 【A】	Net income from employment	Gross income from employment 【A】	Net income from employment
0 yen ~ 550,999 yen	0 yen	1,628,000 yen ~ 1,799,999 yen	Standard calculation figure※ × 2.4 + 100,000 yen
551,000 yen ~ 1,618,999 yen	【A】 - 550,000 yen	1,800,000 yen ~ 3,599,999 yen	Standard calculation figure※ × 2.8 - 80,000 yen
1,619,000 yen ~ 1,619,999 yen	1,069,000 yen	3,600,000 yen ~ 6,599,999 yen	Standard calculation figure※ × 3.2 - 440,000 yen
1,620,000 yen ~ 1,621,999 yen	1,070,000 yen	6,600,000 yen ~ 8,499,999 yen	【A】 × 0.9 - 1,100,000 yen
1,622,000 yen ~ 1,623,999 yen	1,072,000 yen	8,500,000 yen ~	【A】 - 1,950,000 yen
1,624,000 yen ~ 1,627,999 yen	1,074,000 yen		

※Standard calculation figure = Gross income ÷ 4 (Amounts are rounded down to the nearest 1,000 yen)

### G: Miscellaneous income (public pension)

Out of income that does not fit into any other category, income from a public pension, etc.

○ Ready reckoner calculation table for those born on or after January 2nd, 1959 (aged under 65)

Gross income from public pension, etc 【A】	Total amount of income related to income other than miscellaneous income related to public pensions, etc.		
	10,000,000 yen or less	10,000,001 yen~20,000,000 yen	20,000,001 yen or more
~1,300,000 yen	【A】 - 600,000 yen	【A】 - 500,000 yen	【A】 - 400,000 yen
1,300,001 yen~4,100,000 yen	【A】 × 0.75 - 275,000 yen	【A】 × 0.75 - 175,000 yen	【A】 × 0.75 - 75,000 yen
4,100,001 yen~7,700,000 yen	【A】 × 0.85 - 685,000 yen	【A】 × 0.85 - 585,000 yen	【A】 × 0.85 - 485,000 yen
7,700,001 yen~10,000,000 yen	【A】 × 0.95 - 1,455,000 yen	【A】 × 0.95 - 1,355,000 yen	【A】 × 0.95 - 1,255,000 yen
10,000,001 yen~	【A】 - 1,955,000 yen	【A】 - 1,855,000 yen	【A】 - 1,755,000 yen

○ Ready reckoner calculation table for those born on or before January 1st, 1959 (aged 65 and over)

Gross income from public pension, etc 【A】	Total amount of income related to income other than miscellaneous income related to public pensions, etc.		
	10,000,000 yen or less	10,000,001 yen~20,000,000 yen	20,000,001 yen or more
~3,300,000 yen	【A】 - 1,100,000 yen	【A】 - 1,000,000 yen	【A】 - 900,000 yen
3,300,001 yen~4,100,000 yen	【A】 × 0.75 - 275,000 yen	【A】 × 0.75 - 175,000 yen	【A】 × 0.75 - 75,000 yen
4,100,001 yen~7,700,000 yen	【A】 × 0.85 - 685,000 yen	【A】 × 0.85 - 585,000 yen	【A】 × 0.85 - 485,000 yen
7,700,001 yen~10,000,000 yen	【A】 × 0.95 - 1,455,000 yen	【A】 × 0.95 - 1,355,000 yen	【A】 × 0.95 - 1,255,000 yen
10,000,001 yen~	【A】 - 1,955,000 yen	【A】 - 1,855,000 yen	【A】 - 1,755,000 yen

### **H: Miscellaneous income related to business**

Income related to business, that does not fall into any other category

How to calculate the net income:  $\circ$  Gross income  $-$  Necessary expenses  $=$  Miscellaneous income (business)

※ Please give details of necessary expenses on the declaration form.

### **I: Other miscellaneous income**

Income that does not fall into any other category, and is not related to public pensions or business, etc.

How to calculate the net income:  $\circ$  Gross income  $-$  Necessary expenses  $=$  Miscellaneous income (other)

※ Please give details of necessary expenses on the declaration form.

## Amounts deducted from income (所得から差し引く金額)

### ⑩ Deduction for social insurance

A deduction applicable if you have paid National Health Insurance payments, other health insurance payments, National Pension Scheme payments, nursing care insurance payments, etc., during 2023.

**Necessary items:** If details are not shown on your tax withholding slip (gensen-choshu-hyo), receipts and proof of payment

Please contact the Tax Collection Division (tel.: 082-420-0912) if you have any questions.

### ⑫ Deduction for life insurance

A deduction applicable if you have paid general life insurance, a personal pension, or nursing care medical insurance.

**Necessary items:** Proof of payment amounts, etc.

(Amounts shown in the table below are in yen)

① Old contracts (Contracts from on or before December 31 <sup>st</sup> , 2011)		② New contracts (Contracts from on or after January 1 <sup>st</sup> , 2012)	
15,000 or less	Full amount	12,000 or less	Full amount
15,001~40,000	Amount paid×1/2+ 7,500	12,001~ 32,000	Amount paid×1/2+ 6,000
40,001~70,000	Amount paid×1/4+ 17,500	32,001~ 56,000	Amount paid×1/4+ 14,000
Over 70,000	35,000	Over 56,000	28,000

The upper limit for the total amount is 70,000 yen, for both old and new contracts. If deductions are applicable for both old and new contracts, the upper limit for each item is 28,000 yen (the total upper limit is 70,000 yen).

### ⑬ Deduction for earthquake insurance

A deduction applicable if you have paid earthquake insurance, or former long-term non-life insurance.

**Necessary items:** Proof of amount paid, etc.

(Amounts shown in the table below are in yen)

	Amount paid	Amount of deduction
① Earthquake insurance	50,000 or less	Amount paid × 1/2
	Over 50,000	25,000
② Former long-term non-life insurance	5,000 or less	Full amount
	5,001~15,000	Amount paid × 1/2+ 2,500
	Over 15,000	10,000
In the case of both		①+ ② (Max. 25,000 yen)

### ⑭ Deduction for widows/widowers, and for single-parent families

A deduction applicable to single parent households.

(Amounts shown in the table below are in yen)

	Category		Amount of deduction
Widow	Single through divorce	With dependent relatives other than children	Total income is 5,000,000 yen or less
	Single through death of spouse	With no dependent relatives	
	Not known whether spouse is dead or alive	With dependent relatives other than children	
Single parent	Single through divorce or through death of spouse, not remarried, and with children who share the same household income. ※ Unmarried, and supporting children.		260,000

※'Children who share the same household income' refers to children with total income of 480,000 yen or less.

### ⑮ Deduction for working students

A deduction applicable to students or children if their total income is 750,000 yen or less, and their other income is not over 100,000 yen.

**Necessary items:** Certificate of student status, student ID

### ⑯ Deduction for disabled people

A deduction applicable if you, your spouse or dependent family member(s) have a Disabled Person's Handbook, or are recognized as having a disability.

**Necessary items:** Disabled Person's Handbook, Certificate of Eligibility for Deduction for Disabled People

**For each individual:** 260,000 yen

**For a person with severe disabilities:** 300,000 yen

**If a person with severe disabilities is sharing the same household income as the person receiving the deduction:** 530,000 yen

※A person with severe disabilities: A person with a Physically Disabled Person's Handbook (Class 1 or 2), a person with a Special Education Handbook A or Ⓐ, or a person with a Psychiatric Health and Welfare Handbook (Class 1)

### ⑰ Deduction for spouses

A deduction applicable if your spouse's income is 480,000 yen or less. (Amounts shown in the table below are in yen)

Age of spouse	Gross income of person receiving the deduction	Amount of deduction
Under 70 Born on or after January 2 <sup>nd</sup> , 1954	9,000,000 yen or less	330,000
	Over 9,000,000 yen, 9,500,000 or less	220,000
	Over 9,500,000 yen, 10,000,000 yen or less	110,000
70 or over Born on or before January 1 <sup>st</sup> , 1954	9,000,000 yen or less	380,000
	Over 9,000,000 yen, 9,500,000 or less	260,000
	Over 9,500,000 yen, 10,000,000 yen or less	130,000

Husbands or wives who are not registered as married in the family register (common-law husbands or wives) are not eligible. If the total net income of the person receiving the deduction is over 10,000,000 yen, then no deduction for spouses is applicable. Family employees are not eligible.

### ⑱ Special deduction for spouse

A deduction applicable if your spouse's net income was between 480,000 and 1,330,000 yen.

(Amounts shown in the table below are in yen)

Amount of deduction	Total net income of person receiving the deduction		
	9,000,000 or less	Over 9,000,000 yen, 9,500,000 or less	Over 9,500,000 yen, 10,000,000 yen or less
480,001 yen ~ 1,000,000 yen	330,000	220,000	110,000
1,000,001 yen ~ 1,050,000 yen	310,000	210,000	
1,050,001 yen ~ 1,100,000 yen	260,000	180,000	90,000
1,100,001 yen ~ 1,150,000 yen	210,000	140,000	70,000
1,150,001 yen ~ 1,200,000 yen	160,000	110,000	60,000
1,200,001 yen ~ 1,250,000 yen	110,000	80,000	40,000
1,250,001 yen ~ 1,300,000 yen	60,000	40,000	20,000
1,300,001 yen ~ 1,330,000 yen	30,000	20,000	10,000

As with the deduction for spouses, husbands or wives who are not registered as married in the family register (common-law husbands or wives) are not eligible.

If the total net income of the person receiving the deduction is over 10,000,000 yen, then no deduction for spouses is applicable.

### ⑲ Deduction for dependents

A deduction applicable if you have dependent family members other than your spouse. Ages are calculated as of December 31<sup>st</sup> 2023.

(Amounts shown in the table below are in yen)

Dependent	Age range	Deduction amount
Juvenile dependent relative	Under 16	0
General dependent relative	16 or over, under 19	330,000
Specific dependent relative	19 or over, under 23	450,000
General dependent relative	23 or over, under 70	330,000
Aged relative, etc. living together	70 or over	Parent(s) or grandparent(s) living together with the person receiving the deduction 450,000
Other than aged relative, etc. living together		Other than the above 380,000

**Necessary items:** Documents showing that the person is a relative, and a certificate of remittance (sending money).

### ⑳ Deduction for medical expenses

A deduction applicable if the medical expenses paid by you and any family members (spouse and any other relatives) who share the same household income during 2023 are over a set amount.

How to calculate the deduction: Amount of medical expenses paid during 2023 – Money paid back from insurance etc. – 5% of total income, etc. (max. 100,000 yen)

**Necessary items:** Statement of medical expense deductions

### ㉑ Deduction for donations

A deduction applicable if you have made a donation to a local government body, to the Hiroshima Community Chest (Hiroshima Prefecture Kyodo Bokinkai), to the Japanese Red Cross Society Hiroshima Chapter, or to a corporate body specified in an ordinance of Hiroshima Prefecture or Higashihiroshima City.

**Necessary items:** Proof of amount of donations

**Amount of deduction** = Total amount of donation (or 30% or overall income) – 2,000 × 10%