

How to Read Your Notice of Tax

The enclosed 'Determination of Tax Amount and Notification of Tax Payment' mainly shows the following details.:

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 payment methods, please refer to 'How to pay individual resident tax and Forest Environment 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・森林環境税 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	0123456789
4 給与特別徴収義務者指定番号・個人番号	80000001- 1

- 1 Tax Amount Determination and Tax Payment Notice for Municipal Tax, Prefectural Tax and Forest Environment Tax (〇〇 Financial Year) (令和8:2026-2027)
- 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 Payment Amount Allocated/ Entrusted
- 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 Payment Amount Allocated/ Entrusted(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
給与特別徴収税額	7	103,000
年金特別徴収税額※	8	20,500
普通徴収税額	9	124,500
充当又は委託納付額	10	0
納付額	11	124,500

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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。

13 期別	14 納期限	第1期	令和〇〇年 6月 30日	第2期	令和〇〇年 8月 31日	第3期	令和〇〇年 10月 31日	第4期	令和〇〇年 1月 31日	全期	令和 年 月 日
普通徴収税額(円)	15	31,500	31,000	31,000	31,000	*****					
充当又は委託納付額(円)	16	0								*****	
納付額(円)	17	31,500	31,000	31,000	31,000	*****					

※年金特別徴収税額の詳細については、通知書4枚目18普通徴収税額については、納期限日に右記の預金口座から自動的に引き落とされます。
 (個人情報保護のため、口座情報の一部を表示しておりません。)
 ※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・森林環境税 課税の基礎 その1

東広島 太郎 様

23	24	25	26	27	28	29
所得	所得	所得	所得	所得	所得	所得
30	31	32	33	34	35	
金額	金額	金額	金額	金額	金額	
36	37	38	39	40	41	
等	等	等	等	等	等	
42	43	44	45	46	47	48
(円)	(円)	(円)	(円)	(円)	(円)	(円)
57	53	54	55	56	56	56
所得	上段は軽減分	上段は、特定分+軽減分	総所得金額	合計所得金額	合計所得金額	合計所得金額
58	59	60	61	62	63	
控除	控除	控除	控除	控除	控除	
64	65	66	67	68	69	
(円)	(円)	(円)	(円)	(円)	(円)	(円)
72	75	80	84	86	89	
控除	控除	控除	控除	控除	控除	
71	73	74	76	77	78	79
控除	控除	控除	控除	控除	控除	控除
対象	対象	対象	対象	対象	対象	対象
項目	項目	項目	項目	項目	項目	項目
93	94	95	96			
控除	控除	控除	控除			
対象	対象	対象	対象			
項目	項目	項目	項目			

【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 Taxation (1) for Municipal Tax, Prefectural Tax and Forest Environment Tax (〇〇 Financial Year) (令和8:2026-2027)
- 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.

- 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 Special deduction for specified relatives
- 69 Basic Deduction
- 70 Total Amount of Income Deductions
- 71 Categories of Eligibility for Deductions
- 72 Spouse Eligible for Deduction
- 73 Yes
- 74 Elderly
- 75 Dependent Relatives
- 76 Specific Dependent Relatives
- 77 Elderly Parents Living With the Taxpayer
- 78 Elderly
- 79 Other
- 80 Disabled Persons Except for the Taxpayer
- 81 People With Special Disabilities Living With the Taxpayer
- 82 People With Special Disabilities
- 83 Other Disabled Persons
- 84 Qualifying specified relatives
- 85 Specified relatives
- 86 Disabled Taxpayer
- 87 Special Disabilities
- 88 Other Disabilities
- 89 Taxpayer
- 90 Widow
- 91 Single Parent
- 92 Working Student
- 93 Categories of Eligibility for Deductions
- 94 Minor
- 95 Special Exemptions Regarding Taxation Calculation
- 96 Income from Sale of Beef Cattle

【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

97 Basis of Taxation (2) for Municipal Tax, Prefectural Tax and Forest Environment Tax (〇〇 Financial Year)(令和8: 2026-2027)

98 Taxation Assessment Standard

99 Total Income

100 Calculated Tax Amount

101 Category

102 Municipal Tax (Yen)

103 Prefectural Tax (Yen)

104 Amount of Tax Deductions

105 Adjustment Deduction

106 Income-Based Amount

107 Per-Capita Amount

108 Year's Tax Amount (Yen)

109 Special Salary Collection Amount(Yen)

110 Pension Special Collection Amount(Yen)

111 General Collection Tax Amount(Yen)

112 Insufficient Income for Deductions

97 令和〇〇年度分の市民税・県民税・森林環境税 課税の基礎 その2

98

課税標準額	総所得 99 ③	2,450,000	東広島 太郎 様
(円)			

【市民税・県民税額⑧／Amount of Municipal/Prefectural Tax⑧】

'Amount of Municipal/Prefectural Tax ⑧' = 'Income-Based Amount ⑥' + 'Per-Capita Amount ⑦'

【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

100

算出税額	101 区分	102 市民税分(円)	103 県民税分(円)
総所得 99		147,000	98,000
税額 ④			
(円)			
税調整控除 105		1,500	1,000
税額 控除 ⑤			
(円)			
106 所得割額(円) ⑥		145,500	97,000
107 均等割額(円) ⑦		3,000	1,500

市民税・県民税(円) ⑧	247,000
森林環境税(円) ⑨	1,000
年税額(円) ⑩	108,248,000
給与特別徴収税額(円)	109,103,000
年金特別徴収税額(円)	110,20,500
普通徴収税額(円)	111,124,500
控除不足額(円)	112,0

【年税額⑩／'Annual Tax Amount⑩】

'Annual Tax Amount' = 'Amount of Municipal/Prefectural Tax ⑧' + 'Forest Environmental Tax ⑨'

【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】

'Income-Based Amount ⑥' = 'Calculated tax amount ④' - 'Tax deductions etc. ⑤'

113 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.

114 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。

115 支払者名称	厚生労働大臣
116 公的年金種類	老齢基礎年金

117 令和〇〇年度	年金特別徴収税額	118 ①	20,500
119 仮徴収税額	令和〇〇年 4月	120	3,000
	令和〇〇年 6月	121	3,000
	令和〇〇年 8月	122	3,000
	仮徴収税額計	123 ②	9,000
125 年金特別徴収税額	年金特別徴収税額	124	11,500
	- 仮徴収税額 ①-②		
	本徴収税額	126	3,900
127 令和〇〇年度	令和〇〇年 10月	127	3,800
	令和〇〇年 12月	128	3,800
129 令和△△年度	令和△△年 2月		3,800

130 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。

131 令和△△年度年金特別徴収税額(仮徴収分)			
132 令和△△年度	133 月別	134 金額(円)	
135 仮徴収税額	令和△△年 4月	136	3,500
	令和△△年 6月	137	3,400
	令和△△年 8月	138	3,400

129 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。

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The planned tax amount of resident tax, etc. that will be deducted from the pension after April next year is listed. One-half of the '① Pension special collection tax amount' will be the provisional tax amount for next year.

【For those who will have deductions made from a public pension for the first time (those who have turned 65, etc.)】

In the financial year when special collection from a public pension begins, the amount corresponding to one-half of the inhabitant tax, etc. related to the public pension will be paid by ordinary collection (1st and 2nd installments), and the remaining tax amount will be deducted from the public pension paid 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.

- 113 Special Collection from Public Pensions
- 114 The tax amount collected from a pension will be collected by special collection from the following public pension
- 115 Name of Payer of Pension 116 Type of Public Pension
- 117 Pension Special Collection Amount (20●●-●● Financial Year) (令和8:2026-2027)
- 118 Pension Special Collection Amount 119 Tax Amount (Provisional Collection)
- 120 April 20●●(令和8:2026) 121 June 20●●
- 122 August 20●● 123 Total Tax Amount (Provisional Collection)
- 124 Pension Special Collection Amount ① - Tax Amount (Provisional Collection)②
- 125 Actual Tax Amount Collected 126 October 20●●
- 127 December 20●● 128 February 20●●
- 129 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.
- 130 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.
- 131 Tax Amount Collected by Special Collection from Pension (20●●-●● Financial Year) (Provisional Collection) (令和8:2026-2027)
- 132 Tax Amount Collected by Special Collection from Pension (20●●-●● Financial Year) (令和8:2026-2027)
- 133 Month 134 Amount (Yen) 135 Provisional Collection
- 136 April 20●● 137 June 20●● 138 August 20●●