

How to fill in the Municipal and Prefectural Tax Declaration (financial year 2025-2026)

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 1st to December 31st, 2025.

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 16th and March 16th, 2026
(not Saturdays, Sundays, or national holidays).

Where to submit the declaration:

〒739-8601

8-29 Sajio 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 from enterprise such as business, insurance salesman work, agriculture, forestry or fishery, etc.
2. Those who have had income from rent, or those who have had income 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 2025, 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 2025.
- ② Those whose income for 2025 was from employment (wage/salary) only, and whose employer has submitted a payroll report to Higashihiroshima City.
- ③ Those whose income for 2025 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 2025, 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 |
|-------------------------------------|---|
| 0 yen ~ 650,999 yen | 0 yen |
| 651,000 yen ~ 1,899,999 yen | 【A】 - 650,000 yen |
| 1,900,000 yen ~ 3,599,999 yen | Standard calculation figure※ × 2.8 - 80,000 yen |
| 3,600,000 yen ~ 6,599,999 yen | Standard calculation figure※ × 3.2 - 440,000 yen |
| 6,600,000 yen ~ 8,499,999 yen | 【A】 × 0.9 - 1,100,000 yen |
| 8,500,000 yen ~ | 【A】 - 1,950,000 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, 1961 (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, 1961 (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)

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 | 260,000 |
| | 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. | | 300,000 |

※'Children who share the same household income' refers to children with total income of 580,000 yen or less.

⑮ Deduction for working students

A deduction applicable to students or children if their total income is 850,000 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 ①, or a person with a Psychiatric Health and Welfare Handbook (Class 1)

(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) |

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).

⑯ Deduction for earthquake insurance payments

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

Necessary items: Proof of amount paid, etc.

⑩ Deduction for spouses

A deduction applicable if your spouse's income is 580,000 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 | 9,000,000 yen or less | 330,000 |
| Born on or after January 2 nd , 1956 | 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 st , 1956 | 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.

⑪ Deduction for dependents

A deduction applicable if you have dependent family members other than your spouse. Ages are calculated as of December 31st 2025.

(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 | 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).

If the total net income is over 580,000 yen, then no deduction for dependents is applicable.

Family employees are not eligible.

⑫ Special deduction for spouse

A deduction applicable if your spouse's net income was between 580,000 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 | | |
|-------------------------|--|---------------------------------------|--|
| Annual income of spouse | 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 |
| 580,001～ 1,000,000 | 330,000 | 220,000 | 110,000 |
| | 310,000 | 210,000 | |
| 1,050,001～ 1,100,000 | 260,000 | 180,000 | 90,000 |
| | 210,000 | 140,000 | |
| 1,100,001～ 1,150,000 | 160,000 | 110,000 | 60,000 |
| | 110,000 | 80,000 | |
| 1,200,001～ 1,250,000 | 60,000 | 40,000 | 40,000 |
| | 30,000 | 20,000 | |
| 1,330,001～ | 0 | 0 | 0 |

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.

Family employees are not eligible.

② Special Deduction for Specified Relatives

A deduction that can be claimed if you have a relative aged 19 or older but under 23 who shares the same livelihood with you and whose total income amount exceeds 580,000 yen but does not exceed 1,230,000 yen. Eligibility is determined based on the person's age as of December 31, 2025.

(Amounts shown in the table below are in yen)

| Total income amount of a specified dependent | Income amount when income consists only of salary | Deduction amount |
|--|---|------------------|
| 580,001 ~ 850,000 | 1,230,001 ~ 1,500,000 | 450,000 |
| 850,001 ~ 900,000 | 1,500,001 ~ 1,550,000 | |
| 900,001 ~ 950,000 | 1,550,001 ~ 1,600,000 | 410,000 |
| 950,001 ~ 1,000,000 | 1,600,001 ~ 1,650,000 | |
| 1,000,001 ~ 1,050,000 | 1,650,001 ~ 1,700,000 | 310,000 |
| 1,050,001 ~ 1,100,000 | 1,700,001 ~ 1,750,000 | 210,000 |
| 1,100,001 ~ 1,150,000 | 1,750,001 ~ 1,800,000 | 110,000 |
| 1,150,001 ~ 1,200,000 | 1,800,001 ~ 1,850,000 | 60,000 |
| 1,200,001 ~ 1,230,000 | 1,850,001 ~ 1,880,000 | 30,000 |

Necessary items: Documents proving the family relationship; remittance certificates

③ 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 2025 are over a set amount.

How to calculate the deduction: Amount of medical expenses paid during 2025 – Money paid back from insurance etc.

– 5% of total income, etc. (max. 100,000 yen)

Necessary items: Statement of medical expense deductions

④ 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% of overall income) – 2,000 × 10%