

Address			Page	
Furigana		Date of birth		
Name		Telephone number		

To the Mayor, Higashihiroshima City	Submitted	YYYY	MM	Code	
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1 Did you have income from January 2025 to December 2025?

Indicate with a tick ☒ in the box ☐ as appropriate.

<input type="checkbox"/> I had income	Non-taxable income	Pension for bereaved families , disability pension , accident and sickness benefits, employment insurance Other () Amount received _____ yen
	Taxable income	—————→ Please fill in section 2
<input type="checkbox"/> I had no income	————→ You do not need to fill in anything else	

2 Amount of income from January 2025 to December 2025

<Please see the section on how to fill in the declaration of income.>
<If your total net income exceeds 380,000 yen, or if you have separate taxable income, you cannot use this form to make a declaration.>

Type of income	Amount of gross income (yen)	Amount of net income (yen)	
Business	Enterprise		
	Farming		
Real estate			
Interest			
Dividends			
Earnings from employment		(Income)	(Workplace name)
Miscellaneous income	Public pension	①	Total (①+②+③)
	Business	②	
	Other	③	
Income from transfer of assets/One-off income	(※) Calculate this from the table below, and write the figure (d) in the column to the right.		
Total		Up to 380,000 yen of income	

(※) Transfer of assets/One off (details)	Gross income (yen)	Necessary expenses (yen)	Balance (yen)	Special deductions (yen)	Net income (yen)	
Transfer of assets	Short-term				(a)	
	Long-term				(b)	
One-off					(c)	
Total net income (a) + ((b)+(c)) × 1/2					(d)	



←Use the 2D barcode to see a translation into foreign languages.

This form can be used for the National Health Insurance Scheme and the Medical Insurance System for the Elderly aged 75 or over.

If deductions for dependents, etc., are needed, the form is different. Please enquire for details.

Enquiries:

National Health Insurance: National Health Insurance Section, National Health Insurance and Pension Division, Health and Welfare Department, Higashihiroshima City
Medical Insurance System for the Elderly: Medical Payments Section, National Health Insurance and Pension Division, Health and Welfare Department, Higashihiroshima City
Address: 〒739-8601 8-29 Saijo Sakae-machi, Higashihiroshima City
Tel.: 082-420-0933 Fax: 082-422-0334

入力		受付印	
確認			
ミサリオ入力			
ミサリオ確認			
市民税申告	有 ・ 無	更正	済 ・ 月 ・ 無
更正通知	手交 ・ 郵送	納付書	期

国民健康保険税・後期高齢者医療保険料の所得申告に関するお知らせ

国民健康保険・後期高齢者医療制度加入者の令和7年中の所得申告について

- 国民健康保険に加入している令和8年1月1日時点で18歳以上の人(平成20年1月2日以前に生まれた人)、又は後期高齢者医療制度に加入している人およびその同一世帯の人で、合計所得金額が38万円以下の人や非課税収入のみの人は、この所得申告書を提出してください。
- 昨年の東広島市での申告状況を基に案内しています。次の①～③の人は提出する必要はありません。
 - ① 公的年金等収入のみの人 (注)ただし遺族年金、障害年金等収入のみの人は、今回お送りした所得申告書の提出が必要です。
 - ② 所得税の確定申告、又は市県民税申告をする人
 - ③ 給与収入のみで、勤務先で年末調整を受けた人
- 申告書の氏名欄に記載のある人が対象者です。
ご家族の年末調整・確定申告書・市県民税申告書に、控除対象扶養親族として記載される場合でも、国民健康保険又は後期高齢者医療制度の加入者は、一人ひとりが所得の申告する必要があります。
申告されていない人がいる世帯は、保険税(料)の軽減制度の適用対象となりません。また高額療養費の自己負担限度額が増え、食事療養費の減額が受けられなくなることがあります。
- 提出期限は、**令和8年4月15日(水)**です。早めの提出をお願いします。
- 申告書は、原則同封の返信用封筒により郵送してください。

Income Declarations (period January-December 2025) for those enrolled in the National Health Insurance Scheme or in the Medical Insurance System for the Elderly aged 75 or over

- Those aged 18 and over (born on or before January 2nd, 2008) as of January 1st, 2026 and enrolled in the National Health Insurance Scheme, or in the Medical Insurance System for the Elderly aged 75 or over and another in the same family, and whose total income was 380,000 yen or less, or whose entire income is not subject to taxation, should submit this declaration of income.
- This paperwork has been sent out based on last year's declarations made in Higashihiroshima City. Those in the following groups do not need to submit this paperwork:
 - Those whose only income is from a public pension. (However, those whose only income is from a pension for bereaved families or a disability pension, etc., are required to submit the form sent to them this time.)
 - Those who have made an income tax declaration, or those who have made a declaration of municipal and prefectural tax.
 - Those whose only income is from a wage or salary, and where a year-end adjustment (nenmatsu-chousei, 年末調整) has been carried out at their place of work.
- Those whose names are listed on the form should make a declaration.
Even if someone is shown on a family's year-end adjustment, income tax declaration or declaration of municipal and prefectural tax as a dependent family member eligible for tax exemption, if that person is enrolled in the National Health Insurance Scheme, or in the Medical Insurance System for the Elderly aged 75 or over, they must declare their income: each person must do this individually. If even one member of a household has not declared their income, then the household will not be able to receive reductions in National Health Insurance taxes. In addition, the threshold for high-cost medical expenses which need to be covered by individuals will be raised for the household, and the household will become unable to receive reductions in the cost of food and treatment in medical facilities (shokuji ryoyo-hi, 食事療養費).
- The deadline for submitting this paperwork is Wednesday April 15th, 2026. Please submit the paperwork as soon as possible.
- Please submit the completed form by post, using the supplied return envelope.

关于国民健康保险・后期高齢者医疗制度保险加入者的2026年度所得申告 (以2025年1月 - 12月的收入为基准)

- 2025年1月1日时年满18周岁以上(2008年1月2日之前出生者)的国民健康保险加入者,或是后期高齢者医疗制度加入者以及同一家庭的人,如合计所得金额在38万日元以下或只有非课税收入的话,请提交此申报表。
- 此通知是以去年在东广岛市的申告状况为基准发出的。符合下述①～③的人没有必要提交。
 - ① 只有老龄年金一项收入者(但是,只有遗属年金、残疾年金的人必须要提交此次发送的所得申报表。)
 - ② 已办理了所得税的确定申告,或是市县民税的申告者
 - ③ 只有工资收入并在工作单位接受了年末调整者
- 此申报表的姓名栏内记载的人为申报对象。
即便是在家庭成员的年末调整·确定申报·市县民税申报时,被作为被抚养者(扣除对象)申报的人,如果您在加入国民健康保险或是后期高齢者医疗制度的话,也必须另外自己办理所得申报。如果家庭成员中有一人没有提出申报的话,其所在家庭将不能够适用国民健康保险税的优惠制度。并且,高额疗养费的自己负担限度额会增加、住院时的饮食疗养费也享受不了优惠。
- 申报表的提交期限为 2026年4月15日(周三)。请尽早提交。
- 请把申报表装入随附的回信用信封内邮寄。

＜申告書の記入のしかたは裏面をご覧ください＞<<Please see overleaf for details of how to fill in the form. 请参照背面的例子填写>>

Please be sure to fill this in. This form cannot be accepted without an indication of whether or not you have income, and if you do have income, the total amount of your net income being shown.

National Health
Insurance Scheme
Medical Insurance System
for the Elderly aged 75 or
over

Declaration of Income for 2026 Financial Year (2025 Income)

Address			Page	
Furigana	Please write the filing date and your telephone number here.		of birth	
Name			Telephone number	
To the Mayor, Higashihiroshima City		Submitted	YYYY	MM
		Code		

1 Did you have income from January 2025 to December 2025?

Indicate with a tick ☒ in the box ☐ as appropriate.

<input checked="" type="checkbox"/> I had income	Non-taxable income	Pension for bereaved families, disability pension, accident and sickness benefits, employment insurance Other()
		Amount received 900,000 yen
	Taxable income	Please fill in section 2
<input type="checkbox"/> I had no income	You do not need to fill in anything else	

Please indicate with a tick ☒ for either 'I had income' or 'I had no income'.

Please write here any non-taxable pension you had (pension for bereaved families, disability pension, etc)

2 Amount of income from January 2025 to December 2025

<Please see the section on how to fill in the declaration of income.>

<If your total net income exceeds 380,000 yen, or if you have separate taxable income, you cannot use this form to make a declaration.>

Type of income	Amount of gross income (yen)	Amount of net income (yen)	
Business	Enterprise		
	Farming		
Real estate			
Interest			
Dividends			
Earnings from employment	800,000	(Income) 150,000	(Workplace name) 東広島市役所
Miscellaneous income	Public pension	①	Total (①+②+③)
	Business	②	
	Other	③	
Income from transfer of assets/One-off income	(※) Calculate this from the table below, and write the figure (d) in the column to the right.		
Total		150,000	Up to 380,000 yen of income

Please write the name of your workplace here (if you had income from employment)

(※) Transfer of assets/One off (details)	Gross	
Transfer of assets	Short-term	
	Long-term	
One-off		



←Use the 2D barcode to

This form can be used for the National Health Insurance Scheme and the Medical Insurance System for the Elderly aged 75 or over.
If deductions for dependents, etc., are needed, the form is different. Please enquire for details.

Enquiries:

National Health Insurance: National Health Insurance Section, National Health Insurance and Pension Division, Health and Welfare Department, Higashihiroshima City
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入力		受付印	
確認			
ミサリオ入力			
市民税申告	有 ・ 無	更正	済 ・ 月 ・ 無
更正通知	手交 ・ 郵送	納付書	期

How to fill in the Declaration of Income

- If your total income is over 380,000 yen, you need to submit a municipal and prefectural tax declaration.

The form to use is different, and you need to submit supporting documents, so please ask for details at the Municipal Tax Division at the City Office.
Municipal Tax Division: tel.: 082-420-0910, fax: 082-422-6810.

- Those in the following groups do not need to submit this paperwork. If you do not fall into one of the following groups, or if your only income was non-taxable income (pension for bereaved families, disability pension, etc.), then please fill in and submit this form.

- Your only income is from a public pension. (However, those whose only income is from a pension for bereaved families or a disability pension, etc., are required to submit the form sent to them this time.)
- You have made an income tax declaration, or those who have made a declaration of municipal and prefectural tax.
- Your only income is from a wage or salary, and where a year-end adjustment (nenmatsu-chosei, 年末調整) has been carried out at their place of work.

- Civt.
Those whose names are listed on the form should make a declaration. This paperwork has been sent out based on last year's declarations made in Higashihiroshima.

Note: Anyone aged 18 or over (as of January 1st, 2026) must make an individual declaration of income even if they are a dependent of another family member. Households in which a member has failed to make a declaration of income will not be eligible for any reductions in health insurance payments. If the guardian of an adult fills out and submits this form, please attach a copy of the document proving that he or she is the guardian of the adult in question.

Gross income, etc. and net income			
Employment income	Wages, salary, bonuses, etc., from your place of employment. Please calculate your net income from the total amount of your gross income using the table below. If the result of the calculation is less than 0, please write '0'.		
	Total gross income from employment (salary, wages, etc.)		Net income from employment
	0 yen to 1,030,000 yen		Gross amount – 650,000 yen
	1,030,001 yen or over		A municipal and prefectural tax declaration is needed. You cannot make a declaration using this form.

※ If you have an amount of income after deductions from employment income, or an amount of miscellaneous income relating to public pensions, etc., and the total of income after deductions from employment income and miscellaneous income relating to public pensions, etc. is over 100,000 yen, adjustment deductions to income amounts will be applied.

★ Net income (shotoku-kingaku) is gross income (shunyu-kingaku) minus expenses.

Enterprise income	Income generated from any enterprise, such as wholesale trading, retail trading, catering (restaurant, café, etc.), manufacturing, repairing, construction, services, etc. Income generated from business as a carpenter, plasterer, salesman, medical professional, lawyer, private instructor, painter, fisherman, etc.															
Farming income	Income generated from the cultivation or production of rice, barley, vegetables, flowers, fruit trees, etc.															
Real estate income	Income generated from rent, parking space rent, ground rent, etc., from renting land or buildings.															
Interest income	Deposit interest from banks outside Japan, the income tax for which is not dealt with by separate taxation at source.															
Dividend income	Dividends from stocks, distribution of invested capital, etc. Interest on debts undertaken to buy shares, invest, etc. can be claimed as necessary expenses.															
Miscellaneous income	<p>Employees' pension, national pension, mutual aid pension, pension, etc. Please calculate your net pension from the total amount of your gross pension income using the table below. If the result of the calculation is less than 0, please write '0'. Within public pensions, pensions for bereaved families and disability pensions are treated as non-taxable income, so please do not write them in the column for public pensions, etc. Instead, please write them in the column for non-taxable income (2 (1)), in the upper part of the declaration form.</p> <table border="1"> <thead> <tr> <th>Age</th> <th>Gross income from public pension</th> <th>Miscellaneous net income from public pension, etc.</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Aged under 65 (Born on or after January 2nd, 1961)</td> <td>0 yen to 980,000 yen</td> <td>Gross pension income – 600,000 yen</td> </tr> <tr> <td>980,001 yen or over</td> <td>A municipal and prefectural tax declaration is needed. You cannot make a declaration using this form.</td> </tr> <tr> <td rowspan="2">Aged 65 or over (Born on or before January 1st, 1961)</td> <td>0 yen to 1,480,000 yen</td> <td>Gross pension income – 1,100,000 yen</td> </tr> <tr> <td>1,480,001 yen or over</td> <td>A municipal and prefectural tax declaration is needed. You cannot make a declaration using this form.</td> </tr> </tbody> </table>			Age	Gross income from public pension	Miscellaneous net income from public pension, etc.	Aged under 65 (Born on or after January 2nd, 1961)	0 yen to 980,000 yen	Gross pension income – 600,000 yen	980,001 yen or over	A municipal and prefectural tax declaration is needed. You cannot make a declaration using this form.	Aged 65 or over (Born on or before January 1st, 1961)	0 yen to 1,480,000 yen	Gross pension income – 1,100,000 yen	1,480,001 yen or over	A municipal and prefectural tax declaration is needed. You cannot make a declaration using this form.
Age	Gross income from public pension	Miscellaneous net income from public pension, etc.														
Aged under 65 (Born on or after January 2nd, 1961)	0 yen to 980,000 yen	Gross pension income – 600,000 yen														
	980,001 yen or over	A municipal and prefectural tax declaration is needed. You cannot make a declaration using this form.														
Aged 65 or over (Born on or before January 1st, 1961)	0 yen to 1,480,000 yen	Gross pension income – 1,100,000 yen														
	1,480,001 yen or over	A municipal and prefectural tax declaration is needed. You cannot make a declaration using this form.														
Misc. Income (Misc. income from business)	Income from manuscript fees and lecture fees, or personal trading using net auctions, etc., or supplementary income from the delivery of foodstuffs, etc. (Wages for type-B employment continuation support, etc., are included here.)															
Misc Income (Other misc. income)	Income from life insurance pensions (individual pensions), mutual aid pensions, etc., Miscellaneous income (public pensions, etc.) and miscellaneous income other than from miscellaneous income (related to business).															
One-off Income	Refund from maturity expiration (or cancellation) of life insurance or non-life insurance contract, prize money, etc. Expenses incurred in gaining the income (the premium for the insurance contract, etc.) can be claimed as necessary expenses.															
Transfer of assets income	Income from transfer of property such as vehicles, machinery, boats, fishing rights, copyrights, patents, golf memberships, etc. Acquisition cost and transfer cost can be claimed as necessary expenses.															

★ The declaration form may be different to this and may require supporting documents, or the method of calculation may differ, so please enquire for details.

Separate taxation income	Income from transfers (short- or long-term), trading of stocks, futures trading, etc.
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