### What are special ward inhabitant tax and Tokyo inhabitant tax (individual inhabitant tax)?

Special ward inhabitant tax and Tokyo inhabitant tax are local taxes subject to those who reside or have offices/establishments in special wards (Tokyo 23 wards) as of January 1, 2025, and are imposed on income gained from January 1, 2024 to December 31, 2024.

\* The same as these taxes, income tax and special income tax for reconstruction, which are under the jurisdiction of the central government, are imposed on individual income. They are national taxes, and so please make an inquiry to the governing tax office.

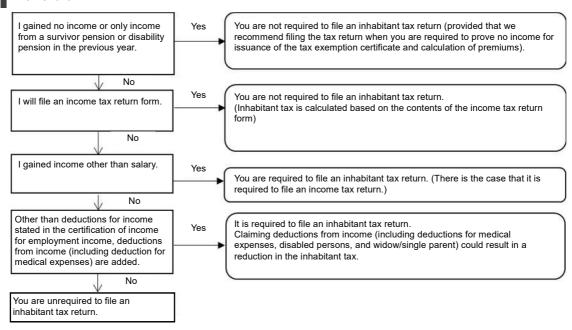
# Those who are required to file an inhabitant tax return (unless applicable to "Those who are unrequired to file an inhabitant tax return" described below)

- Those who resided in Koto City as of January 1, 2025, and gained income from January 1, 2024, to December 31, 2024 (including those who moved out of Koto City after January 2, 2025)
- Those who had no address while having offices/establishments in Koto City as of January 1, 2025
  - \* For those who moved into Koto City in the previous year, the city government fails to confirm their tax return for the previous year. Therefore, the tax return form is delivered to all those subject to taxation. In case that you are applicable to "Those who are unrequired to file an inhabitant tax return" described below, please destroy the form because it is not required to file it.

#### Among those mentioned above, those who are unrequired to file an inhabitant tax return

- Those to file an income tax return (As a result of filing an income tax return, an individual inhabitant tax return is also deemed to be filed. Please make an inquiry to the governing tax office about questions on the income tax return.)
- Among those who receive payment of salary as January 1, 2025, persons whose payroll report is filed by their employer and who have no other additional income or deductions. (For filing of payroll report, please make an inquiry to your employer.)
- Those who are exempt from inhabitant tax
  - They have no obligation to file an inhabitant tax return, but we recommend filing the tax return because the tax return serves as basic materials for issuing the tax exemption certificate and calculating premiums for National Health Insurance, National Pension Plan, nursing-care insurance, medical insurance system for the elderly aged 75 or over and others.
  - Please enter only your name and others in the tax return form and file it when you have no income. (For the entry, please see the example of entry in the exhibit.)

## **Flowchart**

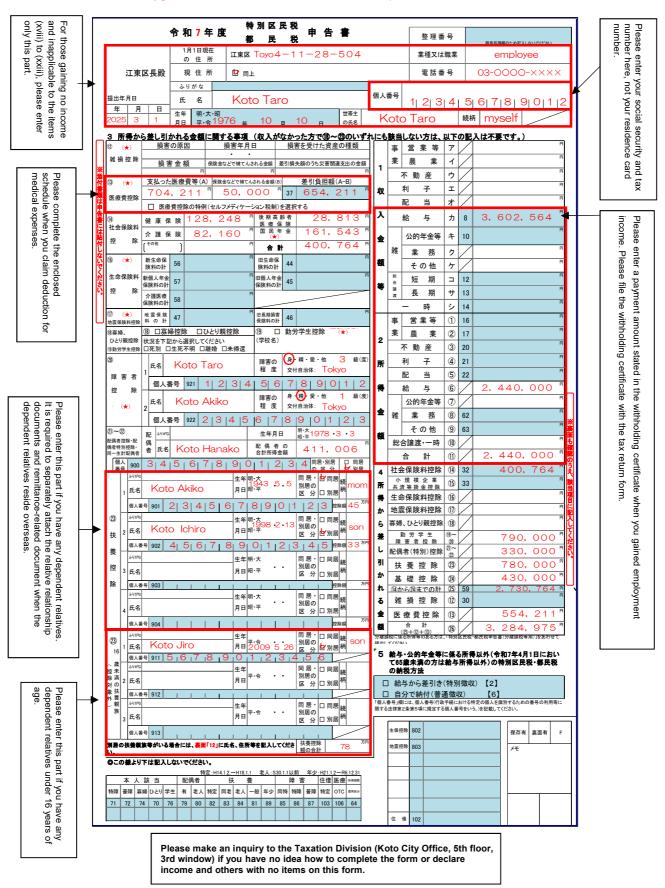


- \* It will be stopped to deliver an inhabitant tax return form to those who are not required to file a tax return for this fiscal year and filed no tax return from the following fiscal year. Please contact the Taxation Division when you will need an inhabitant tax return form.
- \* Please make an inquiry to the Taxation Division when the above flowchart does not apply to you, and so it is uncertain whether it is necessary to file an inhabitant tax return.
- \* Please confirm with the Taxation Division the necessity of performing procedures for nominating the tax manager and changing the delivery destination because it may be required to perform the procedures in the event of returning home after filing the tax reform.

## 申告書の記入例(表面)

Please use a black-colored pen when completing the form. Do not use a pencil or an erasable pen. Do not paste accompanying materials (such as certificates) to a tax return form. Please enclose the materials or bring them with you.

For deductions with the mark  $(\star)$  among the items (xii) to (xxiii), please attach the certificate. (It is allowed to attach a copy of the certificate when it is mailed.)



6 給与収入の内訳 7 事業・不動産所得に関する事項 withholding of the field by r 支払者の「名称」及び Employment 月 日給 月収 所得の種類 収入金額 必要経費 青色申告特別控除額 「法人番号又は所在地」等 日数 257, 652 2 257,000 int income is entered in this gertificate for employment reference to the example e 3 257, 326 4 257, 000 5 257, 326 257, 652 6 7 257, 652 8 配当所得に関する事項 支払者の「名称」及び 配当所得 8 257, 326 支払確定年月 収入金額 必要経費 「法人番号又は所在地」等 s field when t income. P の種類 9 257,000 10 257, 326 Please there 11 国外株式等に係 12 enter る外国所得税額 1, 029, 304 賞与等 ※「種目」のうち、個人取引などの副収入による所得の場合は口業務にチェックを入れてください(詳しくは、「申告の手引き」のページをご覧ください)。 9 雑所得(公的年金等以外)に関する事項 3, 602, 564 所得 収入金額(a) 必要経費(b) 種目 法人番号又は 昕 在 地 ojima4-O-O (a-b) 口業務 O∆Kabushiki gaisha 勤務先名 口業務 03-0000-ΔΔΔΔ 電話番号 雑所得の合計 10 総合譲渡・一時所得の所得金額に関する事項 差引金額(C) 所得余額 収入金額(A) 必要経費(B) 特別控除額(D) (A-B) (C-D) 短期 総合譲渡 長期 右上のイの金額を表面のコに、口の金額を表面のサに、ハの金額を表面のシに記入してください。 右の二の金額を表面の⑩の所得金額欄へ記入してください。 合計 イ+[(ロ+ハ)×1/2] 11 事業専従者に関する事項 13 事業税に関する事項 非課税 生年 月日 明·大·昭 平·令 専従者給与 続柄 氏名 1 損益通算の 類は加速所 特例適用前の 不動産所得 事業用 資産の 譲渡損 損失額、被災損失額(白) 個人 番号 従事 月数 生年月日 続柄 氏名 2 失など 従事 月数 開始 ・ 廃止 前年中の 明·大·昭 平·令 専従者給与 続柄 生年 月日 開廃業 日 月 氏名 (控除)額 3 □ 他都道府県の事務所等 所得税における青色申告の承認の有無 承認あり・ 承認なし 合計額 12 別居の扶養親族等に関する事項 ※国外に居住している方を扶養している場合は要証明書 本子・しているコード
「記偶者」
「30歳未満又は70歳以上
「留学」 「障害者
「38万円以上の送金」
「30歳未満又は70歳以上
「留学」 「障害者 Please enter the name and a dependent relatives entered of the front when the depend 国外 個人 America 1 氏名 Koto Hanako 住所 居住 3 45 6 7 89 0 個人 1-2-3,  $\times\times$ -cho,  $\triangle\triangle$ -shi, Tokyo 国外 2 氏名 Koto Ichiro 住所 8 |9|0| 1 居住 □留字 □障害者
□38万円以上の送金
□配偶者
♥30歳未満又は70歳以上
□留学 □障害者
□38万円以上の送金 個人 国外 3 氏名 Koto Jiro 住所 America 5 6 7 8 9 0 1 2 3 4 5 me and address of entered in the item xxi ependent relatives I 14 寄附金に関する事項 (要証明書・領収書) 都道府県、市区町村分 (特例控除対象) 東京都共同募金会 日本赤十字社東京都支部分·都道府県、 市区町村分(特例控除対象以外) 東京都 Ě 条例指定分 live 江 東 区 15 所得金額調整控除に関する事項 別居の場合の 住所 明·大·昭 平·令 特別障害者に 該当する場合 続柄 压名