

## 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, 2026, and are imposed on income gained from January 1, 2025 to December 31, 2025.

\* 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, 2026, and gained income from January 1, 2025, to December 31, 2025 (including those who moved out of Koto City after January 2, 2026)
- Those who had no address while having offices/establishments in Koto City as of January 1, 2026

\* 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.

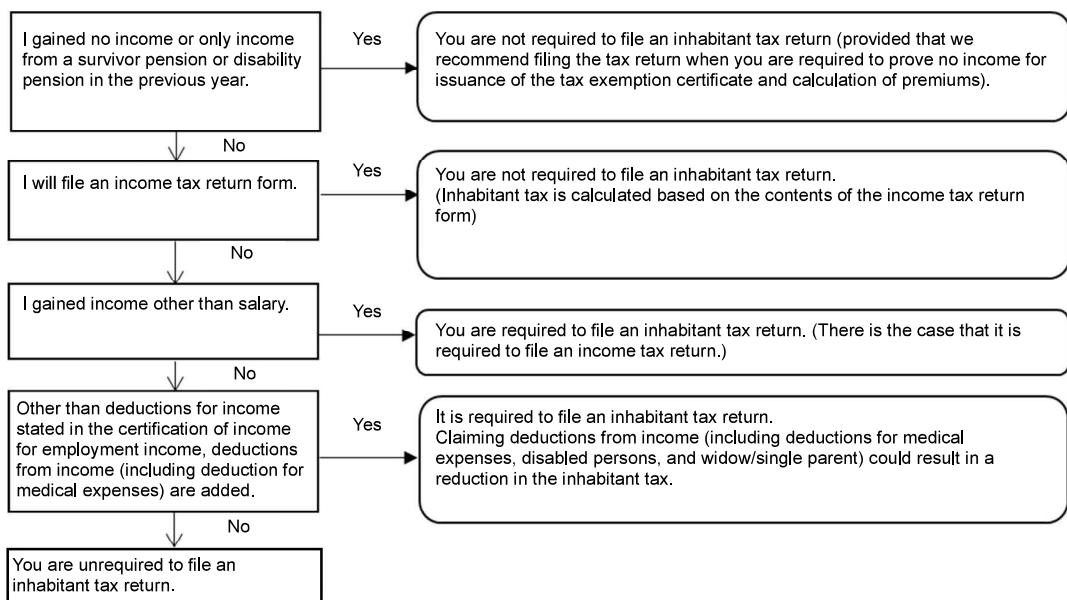
### Among those mentioned above, those who are unrequired to file an inhabitant tax return

- 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, 2026, 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 (★) among the items (xii) to (xxiv), please attach the certificate. (It is allowed to attach a copy of the certificate when it is mailed.)**

For those gaining no income and inapplicable to the items (xviii) to (xxiv), please enter only this part.

Please complete the enclosed schedule when you claim deduction for medical expenses.

Please enter this part in you have any dependent relative. It is required to separately attach the relative relationship documents and remittance-related document when the dependent relatives reside overseas.

Please enter this part if you have any dependent relatives under 16 years of age.

Please enter your social security and tax number here, not your residence card number.

Please enter a payment amount stated in the withholding certificate when you gained employment income. Please file the withholding certificate with the tax return form.

Please make an inquiry to the Taxation Division (Koto City Office, 5th floor, 3rd window) if you have no idea how to complete the form or declare income and others with no items on this form.

## 申告書の記入例（裏面）