

## 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, 2024, and are imposed on income gained from January 1, 2023 to December 31, 2023.

\* 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)

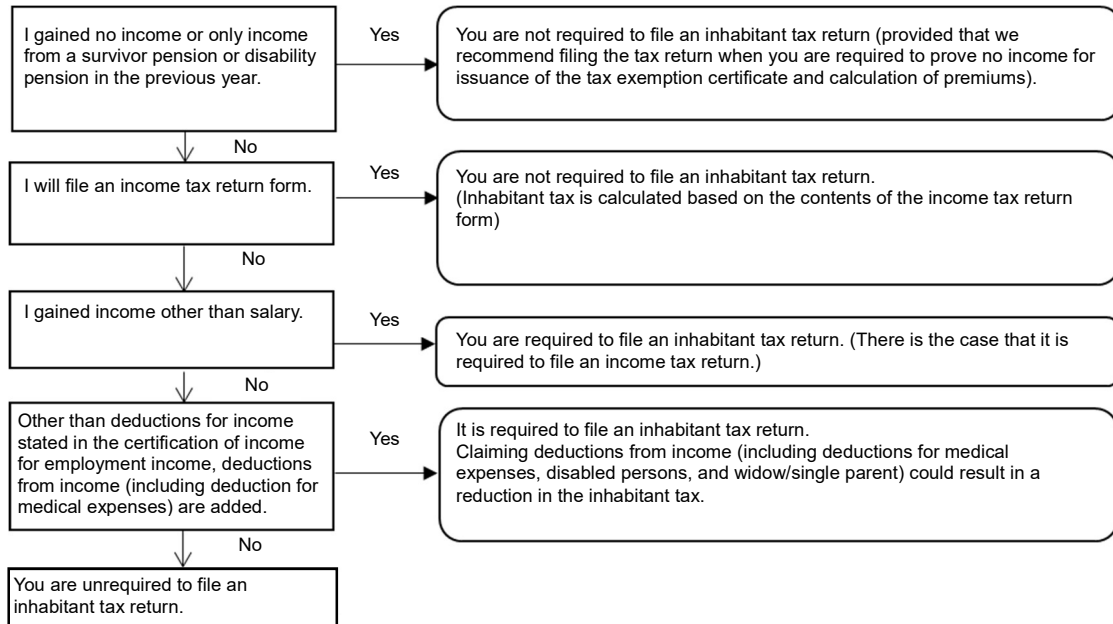
- Those who resided in Koto City as of January 1, 2024, and gained income from January 1, 2023, to December 31, 2023 (including those who moved out of Koto City after January 2, 2024)
- Those who had no address while having offices/establishments in Koto City as of January 1, 2024

\* 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, 2024, 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 (xxiii), 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 (xxiii) to (xxviii), please enter

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

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

Please complete the enclosed schedule when you claim deduction for medical

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

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

令和6年度 特別区民税 申告書  
都民税

整理番号: 0123456789  
業種又は職業: employee  
電話番号: 03-0000-XXXX

1月1日現在の住所: 江東区 Toyo4-11-28-504  
現住所: 同上

氏名: Koto Ichiro  
個人番号: 123456789012  
生年: 1975年10月10日  
性別: 本人

3 所得から差し引かれる金額に関する事項 (収入がなかった方で①～④のいずれにも該当しない方は、以下の記入は不要です。)

雑損控除	損害の原因	損害年月日	損害を受けた資産の種類	1	事業等	ア	
① (★)	支払った医療費等(A)	保険金などで補てんされる金額	差引負担額(A-B)	37	農業	イ	
医療費控除	704,211	50,000	654,211		不動産	ウ	
② (★)	健康保険	128,248	後期高齢者医療保険	28,813	利子	エ	
社会保険料控除	介護保険	82,160	国民年金	161,543	配当	オ	
③ (★)	新生命保険料の計	56	旧生命保険料の計	44	給与	カ	3,602,564
生命保険料控除	新個人年金保険料の計	57	旧個人年金保険料の計	45	公的年金等	キ	
④ (★)	地震保険料の計	47	旧長期損害保険料の計	46	雑業	ク	
地震保険料控除	⑤ 寡婦控除		⑥ 障害の程度	3	その他	ケ	
⑤ 障害者控除	⑦ ひとり親控除		⑧ 勤労学生控除	★	短期	コ	
⑥ 扶養控除	⑨ 配偶者控除		⑩ 配偶者控除	1	長期	サ	
⑦ 配偶者控除	⑪ 配偶者控除		⑫ 配偶者控除	1	一時	シ	
⑧ 扶養控除	⑬ 配偶者控除		⑭ 配偶者控除	1	事業等	①	16
⑨ 配偶者控除	⑮ 配偶者控除		⑯ 配偶者控除	1	農業	②	17
⑩ 配偶者控除	⑰ 配偶者控除		⑱ 配偶者控除	1	不動産	③	20
⑪ 配偶者控除	⑲ 配偶者控除		⑳ 配偶者控除	1	利子	④	21
⑫ 配偶者控除	㉑ 配偶者控除		㉒ 配偶者控除	1	配当	⑤	22
⑬ 配偶者控除	㉓ 配偶者控除		㉔ 配偶者控除	1	給与	⑥	2,440,000
⑭ 配偶者控除	㉕ 配偶者控除		㉖ 配偶者控除	1	公的年金等	⑦	
⑮ 配偶者控除	㉗ 配偶者控除		㉘ 配偶者控除	1	雑業	⑧	62
⑯ 配偶者控除	㉙ 配偶者控除		㉚ 配偶者控除	1	その他	⑨	63
⑰ 配偶者控除	㉛ 配偶者控除		㉜ 配偶者控除	1	総合課税・一時	⑩	
⑱ 配偶者控除	㉝ 配偶者控除		㉞ 配偶者控除	1	合計	⑪	2,440,000
⑲ 配偶者控除	㉟ 配偶者控除		㊱ 配偶者控除	1	社会保険料控除	⑬	400,764
⑳ 配偶者控除	㊲ 配偶者控除		㊳ 配偶者控除	1	小規模企業共済等掛金控除	⑮	33
㉑ 配偶者控除	㊴ 配偶者控除		㊵ 配偶者控除	1	生命保険料控除	⑯	
㉒ 配偶者控除	㊶ 配偶者控除		㊷ 配偶者控除	1	地震保険料控除	⑰	
㉓ 配偶者控除	㊸ 配偶者控除		㊹ 配偶者控除	1	寡婦、ひとり親控除	⑱	
㉔ 配偶者控除	㊺ 配偶者控除		㊻ 配偶者控除	1	勤労学生、障害者控除	㉑	790,000
㉕ 配偶者控除	㊼ 配偶者控除		㊽ 配偶者控除	1	配偶者(特別)控除	㉒	330,000
㉖ 配偶者控除	㊾ 配偶者控除		㊿ 配偶者控除	1	扶養控除	㉓	780,000
㉗ 配偶者控除	㋀ 配偶者控除		㋁ 配偶者控除	1	基礎控除	㉔	430,000
㉘ 配偶者控除	㋂ 配偶者控除		㋃ 配偶者控除	1	⑬から⑳までの計	㉕	2,730,764
㉙ 配偶者控除	㋄ 配偶者控除		㋅ 配偶者控除	1	雑損控除	⑫	30
㉚ 配偶者控除	㋆ 配偶者控除		㋇ 配偶者控除	1	医療費控除	⑬	
㉛ 配偶者控除	㋈ 配偶者控除		㋉ 配偶者控除	1	合計	㉖	554,211
㉜ 配偶者控除	㋊ 配偶者控除		㋋ 配偶者控除	1	合計	㉗	3,284,975

5 給与・公的年金等に係る所得以外(令和6年4月1日において65歳未満の方は給与所得以外)の特別区民税・都民税の納税方法

□ 給与から差引き(特別徴収) [2]  
□ 自分で納付(普通徴収) [6]

本人 扶養 配偶者 障害者 特別医療費控除

71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 103 106 64

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.

