

Regarding the Municipal Taxes / Environmental Taxes (Resident Tax 住民税) of Foreign Residents Living in Japan

- Municipal Taxes / Environmental Taxes are taxes paid to the municipality where you live on January 1st.
- Even if you are a foreigner, you need to pay Municipal Taxes / Environmental Taxes.
- When your tax payment slip (納税書) arrived with your payment notice (通知書), please be sure to pay by the deadline written on it.
- If you use bank transfer, please check your payment notice (通知書) for any mistakes.
- A penalty may be added to your fees if you do not pay the municipal tax by the deadline.

Reminders

- Even if you live in another city now, if you lived in Nishio City on January 1st, your tax is paid to Nishio City.
- Your Municipal Taxes / Environmental Taxes are calculated based on your income from January 1st to December 31st of last year. Even if you don't work now, your Municipal Taxes / Environmental Taxes may be generated if you worked last year.
- Even if you're leaving Japan, you need to pay your Municipal taxes / Environmental taxes if you were in Nishio City on January 1st. Please be sure to pay your Municipal taxes / Environmental taxes before leaving Japan. If you cannot pay your Municipal Taxes / Environmental Taxes before leaving Japan, please appoint a person who carries out tax payment procedures on your behalf (tax agent 納税管理人).

Tokubetsu Choshu(特別徴収)

- Under this system, your company will collect Municipal Taxes and Environmental Taxes from your monthly salary and pay them to the city on your behalf.
- Your yearly Municipal Taxes and Environmental Taxes payments will be divided into 12 installments and collected from your salary from June to May of the following year.

● Taxation notification (Change notification)

This is your salary amount from January to December of the previous year.

年度 給与所得等に係る市民税・県民税・森林環境税 特別徴収税額の 決定・案 通知書 (納税義務者用)

所得	給与収入	6050000	主たる給与	営業所得	不労所得	配当	雑	課税	総所得③	2936000	税額控除前所得額④	176160
	給与所得	4398400	以外の合算					山林所得			税額控除額⑤	1500
	その他の所得計	350000	所得区分					分離短期譲渡			所得割額⑥	174600
								分離長期譲渡			均等割額⑦	3000
								株式等の譲渡			税額控除前所得額④	117400
								上場株式等の配当等			税額控除額⑤	1000
								先物取引			所得割額⑥	116400
											均等割額⑦	1500
											森林環境税額⑧	1000
											特別徴収税額⑨	296500
											控除不足額⑩	0
											既充当・既委託納付額⑪	0
											既納付額⑫	0
											差引納付額(⑨-⑫)	296500
											変更前税額⑬	0
											増減額(⑨-⑬)	0
											変更月	月

This is the amount of your Municipal Taxes and Environmental Taxes for one month to be collected from salaries from June to May of the following year.

This is the amount of your Municipal Taxes and Environmental Taxes for the year.

Contact: Municipal Tax Section (Shiminzei Tanto), Taxation Department (Zeimu-ka),
Nishio City Hall Tel: 0563-65-2124 (Direct line)