

Resident Tax Returns

When residing in Japan and earning income above a certain amount, you are generally subject to local taxes such as Individual Municipal and Prefectural Resident Taxes (個人市民税・県民税, *kōjin shiminzei/kenminzei*), sometimes collectively referred to as Resident Tax. In many cases, these taxes are calculated using information from your salary records. However, depending on your employment status and income situation, you may need to submit a separate resident tax return yourself.



People Required to File a Resident Tax Return

Salary earners such as company employees:	<ul style="list-style-type: none">• People who have income other than salary (Unlike income tax, a tax return is required even if income other than salary is 200,000 yen or less.)• People whose employer has not submitted a salary payment report to the city office, among others
People other than salary earners:	<p>People whose total income amount during 2025 exceeds the tax exemption limit</p> <p>Tax exemption limit = 315,000 yen × (Total number of dependent family members + spouse with shared finances + 1) + 100,000 yen</p> <p>*Plus 189,000 yen for those who have a spouse with shared finances or dependent family members</p>

Submission Date: Mon 16 March

Resident Tax for fiscal year 2026 is levied based on income earned during 2025.

*Not required by those who submit a final tax return (確定申告, *kakutei shinkoku*) for income earned in 2025

Returns Can Be Filed Electronically or by Post

Using the “Resident Tax Trial Calculation System” on the city website, you can draw up a return form on your PC just by inputting your tax withholding statement and income information.

Note: If you have no income, you can declare directly through the electronic application system without creating a declaration form.



Submission Methods

Create your resident tax return form on the city's website (Resident Tax Trial Calculation System)
<https://www.city.shizuoka.lg.jp/s8374/s000519.html>

For Electronic Submission

Save the data created in step one and attach it when submitting through the electronic application system.

<https://www.city.shizuoka.lg.jp/s8374/s013008.html>

The tax return filer's My Number Card and installation of the smartphone app xID are required.

For Submission by Post

Print the tax return created in step one and send it by post to

“420-8602 Municipal Tax Division” or “424-8701 Shimizu Municipal Tax Office”

Note: Please also enclose a copy of identification documents such as a My Number Card or driver's license.

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Important:

- Please attach supporting documents for the declared amount (such as withholding tax slips or deduction certificates)
- Due to tax system revisions, from fiscal year 2026 onward, changes will be made to Resident Tax, including increases to the minimum guaranteed amount of the employment income deduction and the income requirements for dependent relatives, as well as the introduction of a new deduction system for children aged 19 to 22 known as the special dependent relative deduction.

For details, please see the city website.

<https://www.city.shizuoka.lg.jp/s8374/s013021.html>

Declaring in Person:

When: Up until Mon 16 March; 8:30-17:15

*excl. weekends and public holidays (Suruga Ward Office venue opens from Tue 10 Feb)

www.city.shizuoka.lg.jp/shinsei/s8374/p2083.html

Where: 2F City Hall Shizuoka Office (Municipal Tax Division ☎ 054-221-1041); 1F Suruga Ward Office (Municipal Tax Division ☎ 054-221-1542); 2F City Hall Shimizu Office (Shimizu Municipal Tax Office ☎ 054-354-2072)

**What to Bring:**

- Documents indicating income and expenses (e.g., withholding tax slips, ledgers, receipts).
- Documents required for deductions:
 - ❖ Deduction certificates for life insurance premiums, earthquake insurance premiums, national pension insurance premiums, etc.
 - ❖ Documents showing amounts paid for national health insurance premiums/tax, nursing care insurance premiums, and "medical insurance for elderly people over 75" premiums in 2025 (e.g. public pension withholding tax slips, receipts, etc.)
 - ❖ Detailed statements for medical expense deductions.
- "My Number Card" or "My Number Notification Card and Personal Identification Documents" for the declarant and dependent family members
 - ❖ Personal Identification Documents: One item such as a My Number Card, driver's license, passport, disability certificate, or two items such as a health insurance eligibility certificate, pension book, pension certificate, employee ID, etc.

*Other documents may be required depending on the return. Please see the city website or inquire for more information.

Inquiries:

Municipal Tax Division ☎ 054-221-1041 or 054-221-1542

Shimizu Municipal Tax Office ☎ 054-354-2072

**Translated by:**

International and Intercultural Affairs Division
City of Shizuoka
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