

Regarding Individual Residence Tax Returns

Residence tax for FY2025 is based on your income during 2024. Don't forget to declare!

Submission Date: Mon 17 March

**Submission not required by those who submitted a final tax return for income tax.*



People Required to Submit Residence Tax Returns:

For salary earners (employees, etc.)

- Individuals with income other than salary. (Unlike income tax, those with income other than salary must declare, even if the income is below 200,000 yen.)
- People for whom a salary payment report has not been submitted to the city hall by their employer, etc.

For non-salary earners:

- Individuals whose total income for 2024 exceeds the non-taxable limit.
Non-taxable limit = 315,000 yen × (Total number of dependent family members + spouse with shared finances + 1) + 100,000 yen
*Plus 189,000 yen for those who have a spouse with shared finances or dependent family members

Declaring in Person:

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

*excl. weekends and public holidays (Suruga Ward Office venue opens from Wed 12 Feb)

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

Where: 2F City Hall Shizuoka Office (Municipal Tax Division ☎ 054-221-1041); 3F 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 2024 (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.
 - ✧ My Number Notification Card: Usable only if there are no changes to the name or address as indicated, or if correct change procedures have been taken. Other documents showing the My Number, such as a copy of a resident certificate bearing the My Number, can also be used.
 - ✧ Personal Identification Documents: One item such as a driver's license, passport, disability certificate, or two items such as a health insurance card, 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.



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Declarations can also be done electronically or by mail.

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

Submission Methods

Create your individual residence tax return form on the city's website (Resident Tax Trial Calculation System) and submit it via the electronic application system. Forms can also be mailed to the Municipal Tax Division (420-8602) or Shimizu Municipal Tax Office (424-8701).

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

- **Resident Tax Trial Calculation System**

<https://www.city.shizuoka.lg.jp/s8374/s000519.html>

- **Electronic Application System**

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



Points of Caution

1. When using the Electronic Application System
 - The “xID” application and the declarant's My Number card are required when submitting via the electronic application system.
 - Please attach supporting documents for the declared amount (such as withholding tax slips or deduction certificates) as PDF or image files.
www.city.shizuoka.lg.jp/documents/13104/001002848.pdf
2. When submitting by mail
 - Please attach a copy of a personal identification document
 - Please attach supporting documents for the declared amount such as withholding tax slips or deduction certificates. (Copies are acceptable)

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