

Regarding Individual Residence Tax Returns

Residence tax for FY2024 is based on your income during 2023. Don't forget to declare!

*Submission not required by those who submitted a final tax return for 2023 income tax.



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

*excl. weekends and public holidays (Suruga Ward Office venue opens from Tue 13 Feb)

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 (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 inquire for more information.

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 2023 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



Translated by:
International and Intercultural Affairs Division
City of Shizuoka