

Income declaration for the calculation of FY 2026 Resident Tax — Sample entry

- All income earned between **January 1 and December 31, 2025**, must be declared.
- If the declarant **had no income**, or **experienced periods with no income**, the means of financial support during that time must be explained in **Section 14 on the reverse side of the declaration form**.
- Declarants who are self-employed may be required to complete additional procedures or submit supplementary documents. For further guidance, they should contact the National Tax Office [Zeimusho], or the City Tax Division [Shiminzei-ka] at the City Hall.
- When claiming dependents who reside outside Japan**, declarants must review the separate attachment titled “Claiming deductions for dependents who reside outside of Japan” and **submit or present the required documentation**.

Date the form is completed

Previous year's gross employment income
Attach the Withholding Tax Statement [Gensen choshu-hyo] or pay stubs.
If the Withholding Tax Statement is not available, Section 5 on the reverse side of the form must also be completed.

Deduction for public insurance premiums [Shakai hoken-ryo kojo]

a. National Pension [Kokumin Nenkin]
Attach the Deduction Certificate [Kojo Shomeisho] issued by the Japan Pension Service, or receipts for contributions.

b. National Health Insurance [Kokumin Kenko Hoken]

c. Long-Term Care Insurance [Kaigo Hoken]

d. Advanced Elderly Medical Care Insurance [Koki Koreisha Iryo Hoken]

Private life insurance premium deduction [Seimeい hoken-ryo kojo]
The certificate issued by the insurance provider must be attached.

Earthquake Insurance Premium Deduction [Jishin hoken-ryo kojo]
The certificate issued by the insurance provider must be attached

Spouse-related deductions
If any of the conditions below apply, the declarant must enter the spouse's:

① My Number
② Date of birth
③ Full name
④ Gross income for the previous year

Spouse deduction [Haigusha kojo]
This deduction applies if the total net income¹ for the previous year was:
- Taxpayer: 10,000,000 yen or less; and
- Spouse²: 580,000 yen or less.

Special spouse deduction [Haigusha tokubetsu kojo]
This deduction applies if the total net income¹ for the previous year was:
- Taxpayer: 10,000,000 yen or less; and
- Spouse²: More than 580,000 yen but not more than 1,330,000 yen.

Dependent spouse not eligible for a spouse deduction
Check box on the field ⑤ on the form if the total net income¹ for the previous year was:
- Taxpayer: more than 10,000,000 yen; and
- Spouse²: 580,000 yen or less.

Note: Although no tax deduction may be claimed in this case, this information is required for other administrative purposes, such as the calculation of certain benefits.

Deduction for dependents (other than a spouse) [Fuyo kojo]
For each dependent relative with total net income¹ of 580,000 yen or less in the previous year, who shares the same livelihood, the declarant must provide:

① My Number
② Full name
③ Relationship to the taxpayer* (refer to the box on the right)
④ Date of birth

Explanatory notes:

¹ Net income: Net income refers to gross income minus statutory deductions.
Please note that this is not the take-home pay (the amount actually received in a bank account).

² Spouse eligible for deduction: An eligible spouse is one who shares the same livelihood with the taxpayer. A spouse registered as a dedicated family business employee [jigyo senjusha] is not eligible.

My Number: Enter the 12-digit number

Address

Medical expense deduction [Iryohi kojo]
To claim this deduction, the declarant must attach an itemized statement of medical expenses [meisaisho] and enter the amounts as outlined below:
① Total medical expenses and eligible pharmaceutical purchase costs
② Amounts reimbursed by insurance, including compensation and related payments
① - ② = **Net deductible amount** (This amount represents the final deductible amount.)

Spouse's address (if living separately from the taxpayer)

Deduction for persons with disabilities [Shogaisha kojo]
If the taxpayer, the spouse, or a dependent has a disability, circle the applicable type of disability and enter the disability grade or level [級] as indicated on the booklet.
身体 Physical (level 1 to 6)
精神 Mental (level A, B or C)
知的 Intellectual (grade 1 to 3)

3 事業(営業等・農業)所得の計算	
項目	金額
収入金額	売上(収入)金額 ① 円
	家賃消費・その他収入 ②
	計①+②(裏面Bへ転記) ③
経費	売上原価 ④
	給料・賃金 ⑤
	租税公課・損害保険料 ⑥
	光熱費・通信費 ⑦
	修繕費 ⑧
	減価償却費 ⑨
	旅費・賃料費 ⑩
	小作料・賃借料 ⑪
	土地改良費 ⑫
	消耗品費・雜費他 ⑬
	経費計(④~⑬の合計) ⑭
専従者控除額(⑭から転記) ⑮	
所得金額(①-⑭-⑮) (裏面Cへ転記) ⑯	

4 不動産所得の計算	
項目	金額
収入金額	貸した不動産の所在地
	貸した相手の氏名
経費	種目 土地・家屋 金額 円
	収入金額計(裏面Fへ転記) ①
	租税公課・損害保険料 ②
	借入金利子 ③
	修繕費 ④
	減価償却費 ⑤
	雜費他 ⑥
	⑦
	⑧
	⑨
	⑩
	⑪
	経費計(⑦~⑪の合計) ⑫
専従者控除額(⑫から転記) ⑬	
所得金額(①-⑫-⑬) (裏面Gへ転記) ⑯	

5 給与収入明細 [口座開設のアラバイト等で源泉徴収のない人は記入してください。]			
月	収入金額	勤務日数	勤務先 (会社名・店舗名・店番号)
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