

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*]

- National Pension [*Kokumin Nenkin*]
Attach the Deduction Certificate [*Kojo Shomeisho*] issued by the Japan Pension Service, or receipts for contributions.
- National Health Insurance [*Kokumin Kenko Hoken*]
- Long-Term Care Insurance [*Kaigo Hoken*]
- Advanced Elderly Medical Care Insurance [*Koki Koreisha Iryo Hoken*]

Private life insurance premium deduction [*Seimei 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:

- My Number
- Date of birth
- Full name
- 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:

- My Number
- Full name
- Relationship to the taxpayer* (refer to the box on the right)
- 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.

様式第5号

令和8年度市民税 申告書

豊田市長 様 年 月 日提出

住所 ※

Address

受付印

前年中に収入がなかった人等は、裏面14通信欄に記入してください。

1 所得 (令和7年1月1日～12月31日)

項目	収入金額
給与	
公的年金等	
業務	
その他	
営業等	
業	
不動産	
利子	
配当	
短期	
長期	
一時	

所得に際しては、収入が明らかになる資料を提出してください (分離課税所得・山林所得等)

2 所得控除 【印の欄を受ける場合は、必ず証明書等(原本)が必要です。郵送された

社会保険料	a	b	c	d
小規模企業共済等掛金	合計支払額			小規模企業共済掛金、入替料金及び心身障害がください。
生命保険料	新一般生命 合計支払額	新個人年金 合計支払額		
	旧一般生命 合計支払額	旧個人年金 合計支払額		
地震保険料	地震 合計支払額			旧長期
医療費控除	①	②	①-②	
セルフメディケーション				

本人控除 寡婦 ☐ 死別 ☐ 生死不明 ☐ ひとり親 ☐ 父 ☐ 母 ☐

配偶者(特別)控除 ☐ 離婚 ☐ 未帰還 ☐ 母 ☐

扶養親族等 (配偶者を除く) 氏名 ① ② ③ ④ ⑤

※扶養親族等の個人番号を記入してください。

※当該親族が特定親族である場合は、右記の欄に印を付してください。

※既に扶養している親族を列挙する場合は、右記の欄に印を付してください。

※別居の場合は、裏面に住所を記入してください。

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My Number: Enter the 12-digit number

※印の欄は必ず記入してください。

※申告者氏名 (自署してください)	
①	
②	年 月 日
③	※自宅・携帯 () -
④	勤務先又は屋号 () -
⑤	勤務先 () -

番号確認欄

個・住・他 ()

身元確認欄

個・免・在

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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:

- Total medical expenses and eligible pharmaceutical purchase costs
- Amounts reimbursed by insurance, including compensation and related payments
- ① - ② = **Net deductible amount** (This amount represents the final deductible amount.)

If the declarant meets both of the following conditions:

- had total net income¹ of 5,000,000 yen or less in the previous year, and
 - does not have a partner in a de facto marital relationship,
- the declarant should check the applicable box if they qualify for any of the deductions listed below.

Widow/divorced woman deduction [*Kafu kojo*]:

- Divorced woman who financially supports a dependent other than her child
- Declarant's husband has died, is missing, or his whereabouts are unknown.

Please check ☒ applicable box on the form:

- ☐ 死別 Death of husband ☐ 生死不明 Husband's whereabouts unknown
- ☐ 離婚 Divorced ☐ 未帰還 Japanese military member

Single parent deduction [*Hitori-oya kojo*]:

- The declarant is not currently married, or the spouse's status (alive or deceased) is unknown
- The declarant financially supports a dependent child with total net income¹ of 580,000 yen or less who shares the same livelihood

Please check ☒ the applicable box on the form:

The declarant is a:

- ☐ 父 Single father / ☐ 母 Single mother

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)

Residence of spouse and dependents

Circle the option to indicate whether the spouse and each dependent live with the taxpayer or live separately.
同居 Live together or
別居 Live separately.

If living separately, complete the applicable field (For dependents other than a spouse, see Section 13 on the reverse side) and enter the location:

If residing overseas: Enter the country name.

If residing in Japan: Enter the full address.

Special deduction for specific relatives [*Tokutei shinzoku tokubetsu kojo*]

A financially dependent relative is eligible if both of the following conditions are met:

- The relative is between 19 and 22 years of age; and
- The relative's total net income¹ for the previous year was more than 580,000 yen and not more than 1,230,000 yen.

Enter the dependent relative's information in fields ① through ④, and enter the income amount in field ⑤.

For the applicable relative, circle “特親” [*Tokushin*] on the form.

For salaried employees without a Withholding Tax Statement [*Gensen choshu-hyo*]

Enter the following information:

- ① Gross income earned in each month
- ② Number of days worked in each month
- ③ Employer's name, address, and telephone number
- ④ 夏 Gross amount of the summer bonus
- ⑤ 冬 Gross amount of the winter bonus
- ⑥ Total amount received (Enter this total amount in Field A (給与) under "① (所得) Salary" on the front page of the declaration form.)

If the declarant had no income in the previous year, or experienced periods with no income, the declarant must indicate how living expenses were covered by circling the applicable items on the declaration form and/or providing details as required.

1 Supported by family: If the declarant was supported by a family member's income, enter that person's name, relationship to the declarant, and address.

2 Resided outside Toyota City as of January 1, 2026: If the declarant lived outside Toyota City on January 1, 2026, enter the place of residence. If the declarant resided overseas, also enter the period of stay and the reason for living abroad.

3 Lived on pension income
If the declarant lived on pension benefits, circle the applicable type:
A) Bereaved family pension [*Izoku nenkin*] B) Pension for persons with disabilities [*Shogai nenkin*] C) Other public pension [e.g., *Onkyū*]

4 Received unemployment benefits [*Koyo Hoken*]: If employment insurance (unemployment benefits) was received, enter the period of payment.

5 Received Public Assistance [*Seikatsu Hogo*]: If Public Assistance was received, enter the period of payment.

6 Worked part-time or temporarily: If the declarant worked part-time or on a temporary basis during any period, complete Section ⑤: (給与収入明細) Salary Income Details for the relevant period.

7 Other circumstances
Circle any options (A–D) that applied during the previous year. If none apply, provide a specific explanation of how living expenses were covered. (Example: “During periods without part-time employment, living expenses were covered by financial support from my child.”)
A: Lived off savings B: Received Child-Rearing Allowance [*Jido Fuyo Teate*]
C: Received child support payments D: Resided outside Japan during the previous year