

# Income Declaration for the calculation of FY 2026 Resident Tax

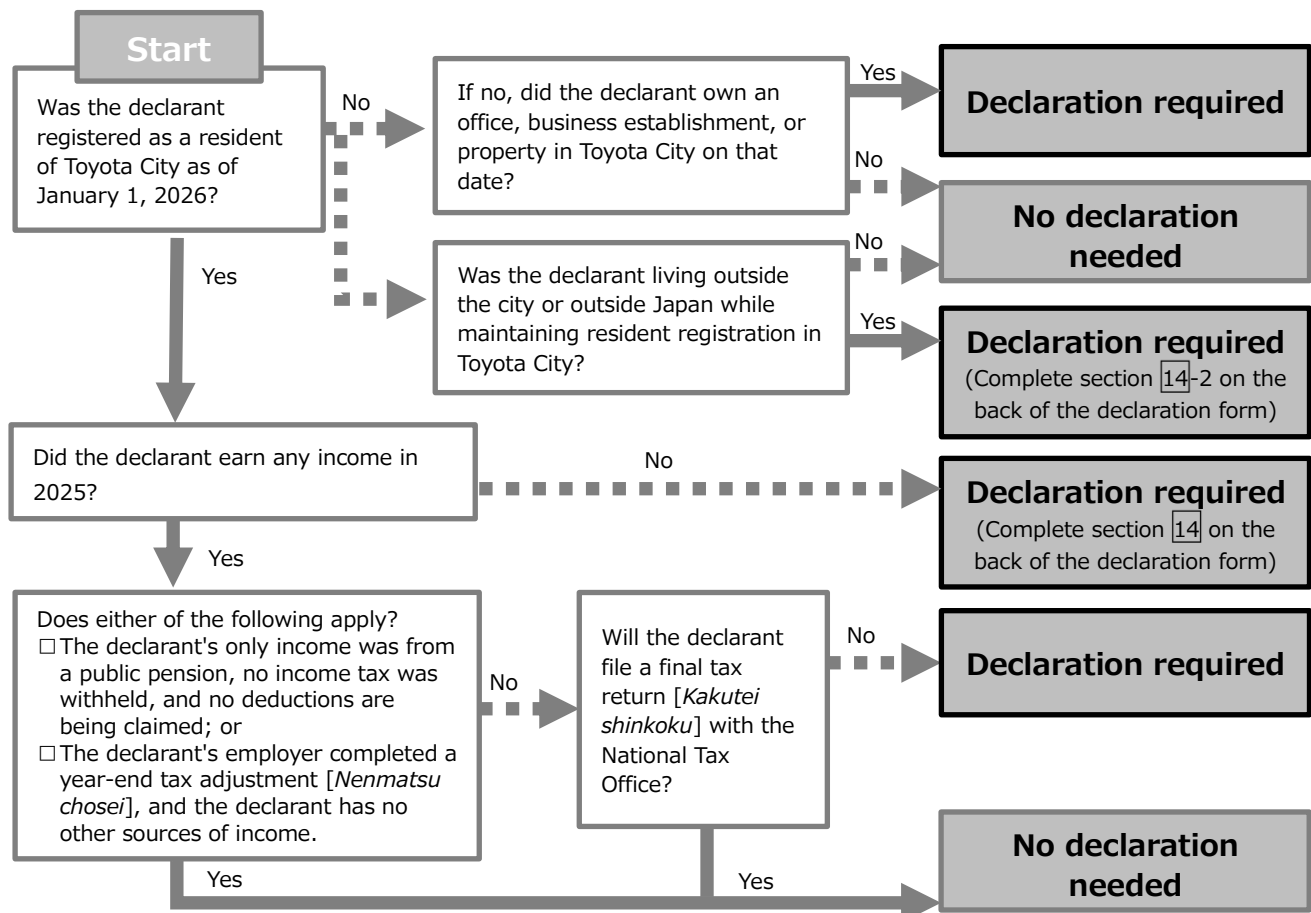
**Filing deadline: Monday, March 16, 2026**

We encourage you to file your declaration by mail or through electronic filing.

The FY 2026 Resident Tax (municipal and prefectural tax) is calculated based on income earned between January 1 and December 31, 2025. Taxpayers are required to file a tax declaration with, and pay taxes to, the municipality in which they were registered as residents as of January 1, 2026. Filing this income declaration is essential, as the information is used to

- applications for childcare services
- applications for Child Allowance
- issue tax-related certificates required for applications for visas and public housing
- calculate National Health Insurance premiums

In principle, all residents are required to submit an income declaration to City Hall, except in certain cases. Please refer to the diagram below to determine whether filing is required.



**For details on who is required to file a final tax return [*kakutei shinkoku*], please refer to the National Tax Agency [*Kokuzeicho*] website.**

**Important:** If a final tax return is filed with the National Tax Office, there is no need to submit a separate resident tax return to the city. The relevant information will be automatically shared with the municipality.

## Documents required for declaration

### ① Declarant's identity verification

- If the declarant has a My Number Card, it should be presented as an identity verification document. For submissions by mail, attach copies of both the front and back of the card.
- If the declarant does not have a My Number Card, present a Certificate of Residence [*Juminhyo*] that includes the declarant's My Number, along with one photo identification document from the list below.
  - Driver's license
  - Disabled person's booklet [*Shogaisha techo*]
  - Passport
  - Residence Card [*Zairyu Kado*]For submissions by mail, attach the Certificate of Residence and a copy of the document selected.

Notes: - Identity verification documents for a spouse or dependents are not required.

- If a person other than the taxpayer (a representative) is submitting the declaration on the taxpayer's behalf, please contact us in advance for further instructions.

### ② Documents verifying the declarant's income

- For salary or wage earners: Withholding Tax Statement [*Gensen choshu-hyo*], pay stubs, or similar documents
- For pension beneficiaries: The Withholding Tax Statement for public pension income [*Koteki nenkin-to no gensen choshu-hyo*]
- For other types of income: Any statements or records that clearly show the income earned

### ③ Documents required to claim deductions (Important: Only original documents are accepted; photocopies will not be accepted.)

- Public insurance premium deduction (National Pension contributions): Certificate of payment
  - Life insurance premium deduction: Annual certificate issued by the insurance provider
  - Earthquake insurance premium deduction: Annual certificate issued by the insurance provider
  - Casualty loss deduction: Receipts for repair expenses
  - Small-scale enterprise mutual aid premium deduction: Certificate of premiums paid
  - Donation tax credit: Receipt for donations to eligible charitable organizations or equivalent documentation
  - Medical expense deduction: Annual itemized statement of medical expenses
- Please note that deductions cannot be claimed without the required original certificates or receipts.
- As a general rule, documents submitted by mail will not be returned. If you wish to have your documents returned, please include a written request along with a self-addressed, stamped envelope when submitting your tax filing.

#### Inquiries about Resident Tax

##### Toyota City Hall – City Tax Division [*Shiminzei-ka*]

〒471-8517 Toyota-shi Nishimachi 3-60 – South Building, 2nd floor – **Tel.: 0565-34-6617**

From Monday to Friday, 9:00 AM to 4:00 PM

(Closed on National Holidays and Year-End New Year Holidays)

#### Inquiries about Income Tax Declaration

##### National Tax Office in Toyota [*Toyota Zeimusho*]

〒471-8521 Toyota-shi Tokiwa-cho 1-105-3 – **Tel.: 0565-35-7777**

From Monday to Friday, 9:00 AM to 3:00 PM

(Closed on National Holidays and Year-End New Year Holidays)

※ This information has been prepared in accordance with the laws and regulations in effect as of December 31, 2025. Please be advised that tax rates, requirements, and other details may change as a result of future legislative or regulatory amendments.