

Fiscal Year 2024 Municipal and Prefectural Inhabitant Tax

■ **Filing your municipal and prefectural inhabitant tax declaration**

Please declare your income and deductions in 2023 (from January 1st to December 31st, 2023) by March 15th, 2024 (Friday) if you are required to file (see the details below).

If you do not declare, it will not only cause inaccurate calculations of municipal and prefectural inhabitant and national health insurance taxes, but it also complicates or prevents the issuances of certificates, such as proof of earnings, taxation certificates, and other certificates necessary for renewing resident status, moving into municipal / prefectural housing, receiving child-care allowance and financial aid for schooling, enrolling into nursery / kindergartens, etc.

■ **Required to File a Tax Declaration**

Individuals who have an address in the city as of January 1st, 2024, who have not submitted a tax return to the tax office, and who fall into one of the following categories:

1. Those who have income from business, agriculture, or /and other sources
2. Those who had income from real estate (land rent, rent) or / and dividends.
3. Salaried employees whose employer has not submitted payment reports to the city.

Individuals who apply below are required to file even if they did not have any income in the previous year.

(Incl. those who only receive incomes which are exempt from taxation including surviving families or disability pensions)

- Needing to receive Income Tax Certificates or other certificates which show that you had no income
- Not eligible for deductions (incl. family), but are covered by the National Health Insurance or other insurance, or are applying for various benefits (incl. child-care allowance) or exemptions (incl. pensions)



Individuals who are not required to file their municipal and prefectural inhabitant tax declaration

- Filing a final income tax return at the tax office
- Not having any other form of income except for their salary and fill their year-end adjustments “*Nenmatsu Chosei*” through their employer (companies submit on behalf of the employees to the city.)
- Only earning income from their public pension as Certificates of Income and Withholding Tax “*Gensen Choushuhyou*” which are sent in the end of January each year with no additional or changes to their deductions, insurance premiums, etc.



Submission by Mail is Recommended since Venues are Expected to be Overcrowded.

■ **How to Submit**

[By post mail]

Please fill in the required information, write your name on the tax declaration and send it by post. (Please make sure to fill in a phone number that can be reached during the daytime.)

1. **Required documents**

Photocopy (front and back) of your Resident “*Zairyu*” Card and Individual (*My-*) Number Card or the Notification Card, and certificates showing your income, deductions, or other certificates (Photocopies are accepted as well.) **Note**

Note: If the required documents are not enclosed, you will be unable to receive deductions.

2. **Mailing address**

〒373-8718 *Ota Shiyakusho, Shiminzei-Ka* (Address not required.)
(Ota City Hall, Municipal Inhabitant Tax Division)

3. **For those that had no income in the previous year**

Please use the Inhabitant and Prefectural Tax Declaration (Easy “*Kan-i*”).

(You cannot use this tax declaration if you had income of any sort.)



Online tax declaration with time-saving automatic calculation is available on the city website. Please print out the form and sign it, and submit it to us after filling all your information, or copy your results on the declaration form and post it to us.

<https://www.city.ota.gunma.jp/005gyosei/0030-006soumu-shiminzei/zeigakusisan.html>



Japanese Only

[At Venue / Consultation Counter for Tax Declarations]

Bring the following items with you when coming in for a consultation.

1. Municipal and prefectural inhabitant tax declaration forms (Please bring a mailed envelope as well as forms.), Residence “Zairyu” Card and the photocopy (front & back) of the card
2. My (Individual) Number Card or the Notification Card
3. 2023 Certificates of Income and Withholding Tax “Gensen Choushuuhyou” or payment certificate from your workplace, for those acquiring a business such as self-employed, books showing income and expenditure, etc.
4. If you are receiving deductions (incl. casualty losses, social insurance, life insurance, earthquake insurance premiums): Certificates or / and receipts from 2023 for those items.
5. If you are receiving deductions medical fees: a detailed statement for your medical deduction or a statement of your medical fees from the medical insurance provider that issued it.

Period (excl. weekends and Pub. Hol.)	Location	Reception Hours
Jan. 31 (Wed.) to Feb. 13 (Tue.), 2024	Ota City Hall (Main Building) (2F Lounge)	9:00~11:00 & 13:00~16:00
Feb. 16 (Fri.) to Mar. 14 (Thu.), 2024	Nitta Government Building “Chousha” (2F / Conference Room “Dai Kaigishitsu” *Expected to be overcrowded, so please submit by post.	9:00~11:00 & 13:00~15:30

Major Changes in Municipal and Prefectural Taxes from FY2024

1. **Unification of taxation methods for dividend income from listed shares, etc. / Capital Gains Tax**
Beginning with the municipal and prefectural inhabitant taxes for the 2024 fiscal year, the taxation system for income from specified dividends and income from the transfer of specified stocks, or other financial instruments, will be unified with that of the income tax. As a result, it will no longer be possible to choose a taxation method that differs from the income tax method.
2. **Revision of Deduction for Dependents Regarding Relatives Residing Abroad**
From the FY2024, the deduction for dependents who resides outside of Japan and are between the ages of 30 and 69 will be applied if only they fall under either (1), (2), or (3). Please make sure to attach necessary documents as below which vary depending on the age or condition.
 - **For those who are between 16 and 29 years old, or 70 years old or older;**
Documents showing your relationships with relatives and remittance (Proof of remittance to each person who is eligible for deduction is needed.)
 - **For those who are between 30 and 69 years old;**
(Those age groups are NOT eligible for the deduction if none of below applies to them.)
 - (1) For those who no longer have a domicile or residence in Japan due to study abroad; documents showing your relationships with them, documents such as student visa, and remittance.
 - (2) For those who have disability; documents showing your relationships with them and remittance
 - (3) For those who have received 380,000-yen or more for living / educational expenses in the previous year from you (to whom the credit is applied); documents showing your relationship with them and remittance of 380,000-yen or more.

Note: Documents must be submitted for each person for whom the deduction for dependents is claimed, and if the documents are in a foreign language, a Japanese translation must be submitted.

3. Introduction of a Forest Environment Tax and Extension of the Taxation Period of the Gunma Green Prefectural Inhabitant Tax

Beginning in FY2024, the municipal and prefectural tax (1,000-yen) based on the Basic Act on Reconstruction will be terminated, and a new national tax, the Forest Environment Tax (1,000-yen), will be created. The Gunma Green Prefectural Tax will be continued. Therefore, the total amount equivalent to the per capita tax will remain unchanged from the previous year as shown in the table below.

Taxes		Until FY2023 (yen)	From FY2024 (yen)
National tax	Forest Environment Tax	No Taxes	1,000
Prefectural Tax	Individual Inhabitant Tax	2,200	1,700
Municipal Tax	(a per capita basis ^{Note*})	3,500	3,000
Total		5,700	5,700



Note*: The individual inhabitant tax on per capita basis is a tax to be paid by all persons with a certain level of income in the previous year.

For inquiries regarding Municipal and Prefectural Inhabitant Tax, please contact at

Municipal Inhabitant Tax Division “Shiminzei-Ka” of Ota City Hall.

〒373-8718 Ota-Shi Hama-Cho 2-35 ☎0276-47-1932 or 0276-47-1818 (direct)

For Consultation Concerning Final Income Tax Return “Shotokuzei no Kakutei Shinkoku,” please contact at the **Tatebayashi Tax Office** “Tatebayashi Tax Office “Zeimusho.”

〒374-8686 Gunma-Ken Tatebayashi-Shi Naka-Machi 11-12 ☎0276-72-4373