# Notice on Filing the FY2016 Municipal Inhabitant Tax and Prefectural Inhabitant Tax

## ■ Filing the Municipal Inhabitant Tax and Prefectural Inhabitant Tax

Since the municipal inhabitant and prefectural inhabitant taxes are calculated based on the previous year's income, you need to declare <u>your income earned in the period from January 1, 2015 to December</u> 31, 2015.

By not declaring your income makes it impossible not only to calculate accurately the municipal inhabitant tax, prefectural inhabitant tax and national health insurance tax but also complicates or even prevents issuance of proof of earnings, taxation certificates, etc., that are necessary for renewing resident status, moving into municipal or prefectural housing, receiving child-care allowance, receiving financial aid for schooling, and enrolling into childcare centers, kindergartens, etc.

## Persons not required to file municipal inhabitant tax or prefectural inhabitant tax

- 1. Persons who file a final income tax return:
- 2. Persons not having any other income besides employment income, whose workplace submits to the city a certificate of salary payment for which the year-end adjustment has been completed;
- 3. Persons who only have the Public Pension as a source of income and didn't have any changes on the deductions;
- 4. Persons who do not have an income, and are a qualified spouse or dependent family member.

#### Persons required to file municipal inhabitant tax and prefectural inhabitant tax

Persons whose address is registered in Ota City (on the base date: January 1, 2016), who do not file a final income tax return, and to whom one of the following descriptions apply:

- 1. Persons who had income from commercial pursuits or agriculture;
- 2. Persons who had income such as from real estate (land rent or house rent) and dividends, etc;
- 3. Employment income earners;
  - ① who had income besides employment income such as from commercial pursuits, etc., agriculture, dividends, real estate, transfer of property, etc.
  - 2 whose workplace does not submit a certificate of salary payment to City Hall
- Persons who have received municipal inhabitant tax and prefectural inhabitant tax return forms for fiscal year of 2016.
  - (Such persons with no income of 1., 2., and 3. above and who are a qualified spouse or dependent family member for deduction are excluded.)

#### ■ Things to bring

- 1. Municipal inhabitant tax and prefectural inhabitant tax return forms, *inka*-seal, and Resident "Zairyu" Card (Certificate of alien registration)
- Certificate of tax deducted or certificate of payment from workplace, and in case of persons earning income from enterprises such as independent businesses, etc., are to bring account books that show earnings and expenses, etc.
- 3. In case of receiving deductions for casualty losses, medical expenses, social insurance, life insurance, earthquake insurance premiums, etc., you will need certificates and receipts, etc., pertaining to 2015.
- 4. In case a qualified spouse or dependent family member for deduction is abroad, documents such as marriage certificate, birth certificate, application for remittance with declaration (for remitting abroad) (all made during 2015), etc., by which the fact of remitting to dependent family member can be verified. (Note: Documents not written in Japanese need to be appended with a translation in Japanese.)

■Schedule of receipt of municipal inhabitant tax and prefectural inhabitant tax filings

Date	Location	Reception hours	Inquiries that cannot be done
Jan. 27 (Wed.) Jan. 28 (Thurs.) Jan. 29 (Fri.) Feb. 1 (Mon.) Feb. 2 (Tue.) Feb. 3 (Wed.) Feb. 4 (Thurs.) Feb. 5 (Fri.) Feb. 8 (Mon.)	Location  Ota Gyousei (Community) Center (Assembly Room 1)  Kyuhaku Gyousei (Community) Center (2F, 1/2 Seminar Rooms)  Sawano Gyousei (Community) Center (1F, Tamokuteki (Multi-purpose) Halls A/B)  Yabuzukahonmachi Chousha (Government Office) (3F, 3A Meeting Room)  Godo Gyousei (Community) Center (1F, Tamokuteki (Multi-purpose) Hall)  Housen Gyousei (Community) Center (2F, A/B Seminar Rooms)  Torinogo Gyousei (Community) Center (2F, Large Meeting Rooms 1/2)  Morita Gyousei (Community) Center (4F, Assembly Room)  Nitta Chousha (Government Office) (2F, Large Meeting Room)	9:00 ~12:00 (We will not take in applications in the afternoon)  Note that reception service may end earlier than the time	Final Income Tax Return;     Declaration of the donation taxes;     Declaration of the consumption taxes.
Feb. 9 (Tue.) Feb. 10 (Wed.) Feb. 12 (Fri.) Feb. 15 (Mon.) ~ 19 (Fri.) Feb. 22 (Mon.)	Niragawa Gyousei (Community) Center (Large Hall)  Kuai Gyousei (Community) Center (1F, Fureai Halls A/B)  Ojima Chousha (Government Office) (4F, Large Meeting Room)  Ojima Chousha (Government Office) (4F, Large Meeting Room)  Yabuzukahonmachi Chousha (Government Office) (3F, 3A/3B)	scheduled if overly crowded.  9:00~11:00	Follow the Final Income Tax     Return:     Blue Declaration
~26 (Fri.)	Meeting Rooms)	& 13:00~15:30	Special deduction for
Feb. 29 (Mon.) ~ Mar. 11 (Fri.)	Nitta Chousha (Government Office) (2F, Large Meeting Room)	(except Sat. & Sun.)   Note that reception service may end earlier than the time scheduled if overly crowded.	housing loan;  Declaration of an alienation of land, property, stocks, etc.;  Income due a trade transaction;  Income from dividends (Separation tax)  Income for forestry  Deduction for Casualty losses  Declaration of the donation taxes;  Declaration of the consumption taxes.
Feb. 16 (Tue.) ~ Mar. 15 (Tue.)	Aeon Mall Ota (2F, Aeon Hall)	9:30~15:00 (except Sat. & Sun.)   Note that reception service may end earlier than the time scheduled if overly crowded.	Follow the Final Income Tax Return:     Declaration of an alienation of land / property;     Income for forestry      Declaration of the donation taxes;

<sup>\*\*</sup> Filing of income tax returns will not be accepted at Ota City Hall, Municipal Inhabitant Tax Division "Shiminzei-Ka", at any government offices except at the locations mentioned above.

■ For more Information: Ota City Hall, Municipal Inhabitant Tax Division - Municipal Inhabitant Tax Sections 1 & 2

Address: 〒373-8718 Ota-Shi Hama-Cho 2-35

TEL: 0276-47-1932 or 0276-47-1818

<sup>\*\*</sup> File final income returns in which there was income from alienation of land / buildings, income from forestry as well as file the form for gift tax can be submitted directly at the Tatebayashi "Zeimusho" Tax Office.