

# Fiscal Year 2026 Municipal and Prefectural Inhabitant Tax

## Filing Municipal and Prefectural Inhabitant Tax Declaration

If you apply any of the conditions in '■Who Needs to file a Tax Declaration?', you must declare the amount of your income and deductions in 2025 (from January 1<sup>st</sup> to December 31<sup>st</sup>) by **March 16<sup>th</sup>, 2026 (Monday)**.

If you do not file your tax declaration, 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 or prefectural housings, receiving childcare allowance and financial aid for schooling, enrolling your children into nursery or kindergartens or other purposes.

### ■ Who Needs to File a Tax Declaration?

If you are a person who has an address in Ota City as of January 1<sup>st</sup>, 2026, does not file a Tax Return *Kakutei Shinkoku* with a tax office and who fall into one of the following categories below:

1. You had income from business, agriculture, or other sources.
2. You had income from real estate (land rent, rent from housing property), or dividends.
3. You are a salaried employee and your employer did not submit payment reports to the city.

#### You MUST file tax declaration

if you had no income in the previous year but apply any of the conditions below.

- You need to receive Income Tax Certificates or other certificates which show that you had no income.
- You are not eligible for deductions (incl. family deductions), but are covered by the National Health Insurance or other insurance, or are applying for various benefits (incl. childcare allowance *Jidou Teate*) or exemptions (incl. pensions).



(Please file your tax declaration even if you had **no income** or **only had tax-exempt income** such as surviving families/disability pensions in the previous year if one of those above applies to you.)

#### You do NOT need to file tax declaration

if you apply any of the conditions below.

- You file a final income tax return at a tax office.
- You did not have any other form of income except for salary, and you fill(ed) in Year-End Adjustments *Nenmatsu Chousei* through your employer (and your employers submit to the city on behalf of you).
- You earned income from public pension as Certificates of Income and Withholding Tax *Gensen Choushuhyou* which are sent in the end of January each year with no additional/changes to your deductions, insurance premiums, etc.



**Venues are expected to be overcrowded so submission by mail is highly recommended.**

### ■ How to Submit

#### [By Post]

Please fill in the required information, write your name in the name field of the declaration form and send it by post. **(Please include a phone number that you can be reached during the daytime.)**

#### 1. What to Send with the Declaration Form

Photocopy (front and back) of your Residence *Zairyu* Card and *My Number* Card (or the Notification Card), and certificates showing your income, deductions, or other certificates. (Photocopies are also accepted as certificates.)

**Note:** Be aware that you will not receive deductions if you do not enclose all of the required documents to submit.

#### 2. Where to

〒373-8718 Ota Shiyakusho, Shiminzei-Ka (Address not required.)

#### 3. If you did not have income in the previous year:

Please use an Easy version *Kan-i* of the FY 2026 Municipal and Prefectural Inhabitant Tax Declaration Form. (You cannot use this tax declaration form if you had income of any sort.)

**Or complete the process online which is available anytime from home using your smartphone or computer. No documents are needed to be submitted. (Please have your Residence *Zairyu* Card, My Number Card with face photo, driver's license, etc.)**

**Online Application** (only for those who did not have any income.)





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

<https://www.city.ota.gunma.jp/page/2807.html>



## 【At Counter】

### What to Bring

1. Municipal and Prefectural Inhabitant Tax Declaration Form with a mailed envelope, Residence *Zairyu* Card and the photocopy (front & back) of the card
2. *My-Number* Card or the Notification Card
3. 2025 Certificates of Income and Withholding Tax *Gensen Choushuhyou* or payment certificate from your employer; for those acquiring a business such as self-employed, books showing income and expenditure including account ledgers *Choubo*, etc.
4. **If you are receiving deductions** (incl. casualty losses, social insurance, life insurance, earthquake insurance premiums): Certificates and receipts in 2025 for those items.
5. **If you are receiving deductions of medical expenses**: a detailed statement for your medical deduction or a statement of your medical expenses from the medical insurance provider that issued it.

### Where and When Counter Open in 2026

Period (excl. weekends and pub. Hol.)	Location	Hours
<b>Feb. 2 (Mon.) - 10 (Tue.)</b>	<b>Ota City Hall</b> (2F Lounge)	9:00 - 11:00
<b>Feb. 16 (Mon.) - Mar. 13 (Fri.)</b>	<b>AIRYS BASE</b> (1F <i>Tamokutekishitsu</i> ) *Expected to be overcrowded, so submission by post is highly recommended.	& 13:00 - 15:30

## Key Revisions to Municipal and Prefectural Inhabitant Taxes from FY 2026

### 1. Revision of Salary/Earned Income Deduction

The minimum guaranteed amount for individuals with salary income of 1.9 million-yen or less has been raised by up to 100,000-yen, reaching 650,000-yen. Therefore, if your salary income is 1.9 million-yen or less, the amount remaining after subtracting 650,000-yen from the salary income becomes the net salary income.

(There is no change to the net salary income deduction amount for cases where salary income exceeds 1.9 million-yen.)

### 2. Increase in (Net) Income Requirements for Various Dependents

The (net) income requirements for various dependent family members/relatives will be raised.

- Total (net) income amount of spouse and relatives sharing living expenses with the individuals
- (For single parents) Gross income amount\*, etc., of children sharing the living expenses with their parents
- Gross income amount\*, etc., of relatives eligible for miscellaneous loss deduction
- Total (net) income amount of working students...¥750,000→**¥850,000**
- Minimum guaranteed amount to be included in necessary expenses under the special provisions for home workers...¥550,000→**¥650,000**

**Note\***: Gross income amount: The amount after its application if receiving a carryover deduction.

### 3. Establishment of the Special Deduction for Specified Relatives

If you have a dependent eligible for the specific dependent deduction (a relative sharing living expenses with you who is aged 19 to 23 years old, with total (net) income from 580,001-yen to 1,230,000-yen), you will be able to receive a deduction on a graduated scale.

Total (Net) Income Amount of Specified Relatives (When Only Salary Income Applies)	Deduction Amount
¥580,001 to ¥950,000 (¥1,230,001 to ¥1,600,000)	¥450,000
¥950,001 to ¥1,000,000 (¥1,600,001 to ¥1,650,000)	¥410,000
¥1,000,001 to ¥1,050,000 (¥1,650,001 to ¥1,700,000)	¥310,000
¥1,050,001 to ¥1,100,000 (¥1,700,001 to ¥1,750,000)	¥210,000
¥1,100,001 to ¥1,150,000 (¥1,750,001 to ¥1,800,000)	¥110,000
¥1,150,001 to ¥1,200,000 (¥1,800,001 to ¥1,850,000)	¥60,000
¥1,200,001 to ¥1,230,000 (¥1,850,001 to ¥1,880,000)	¥30,000

Information on the **Municipal and Prefectural Inhabitant Tax**;

Municipal Inhabitant Tax Division *Shiminzei-Ka* of the Ota City Hall (2F / Counter 22).

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

Information on the **Final Income Tax Return *Shotokuzei no Kakutei Shinkoku***;

Tatebayashi Tax Office Tatebayashi Tax Office *Tatebayashi Zeimusho*

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