

FY2022 Notification for the Determination/ Change of Municipal/ Prefectural Tax Amounts Subtracted from Salaries, etc. via Special Collection (For Taxpayers)

| | | | | |
|--------|--|--|--|----------------|
| Income | Salary income | | Income category other than main salaries | Total income ① |
| | Salaries (after applying adjustment deduction) | | | |
| | Total of other incomes | | | |

| | | | | |
|------------------|--------------------------------|--|---|--|
| Income deduction | Casualty losses | | Disabled/ Widow/ Single parent/ Working student | |
| | Medical expense | | Spouse | |
| | Social insurance | | Special spouse | |
| | Small Enterprise Mutual Relief | | Dependents | |
| | Life insurance | | Basic | |
| | Earthquake insurance | | Total deductions ② | |

| | |
|--------|--|
| (Note) | |
|--------|--|

| | | |
|---|---------------------------------------|--|
| Municipal tax Prefectural tax Tax | Income-based levy before deductions ④ | |
| | Deductions ⑤ | |
| | Income-based levy ⑥ | |
| | Per-capita levy ⑦ | |
| | Income-based levy before deductions ④ | |
| | Deductions ⑤ | |
| | Income-based levy ⑥ | |
| | Per-capita levy ⑦ | |
| | Tax via special collection ⑧ | |
| | Deduction deficit ⑨ | |
| | Appropriated ⑩ | |
| | Paid ⑪ | |
| Tax to be paid (⑧-⑩-⑨-⑩) | | |
| Tax before change ⑫ | | |
| Change (⑧-⑫) | | |
| Changed month | | |

| Amount to pay | |
|---------------|--|
| June | |
| July | |
| August | |
| September | |
| October | |
| November | |
| December | |
| January | |
| February | |
| March | |
| April | |
| May | |

| | | |
|-----------------|------|------------------|
| Employee number | Name | Number specified |
| | | |
| Address | | Addressee number |
| | | |

Your tax amount via special collection has been determined (modified) as described on the left side, and you are hereby notified of the result pursuant to Articles 41 and 321-4 (321-6) of the Local Tax Act. If you have a complaint about the content of this notification, you may make a request for an investigation to the Mayor of Kanazawa within three months of the day after receipt of the notification. You may file an appeal for cancellation of the ruling with Kanazawa City as the defendant (represented by the Mayor) within six months of the day after receipt of the notification of the decision on your claim for investigation (referred to above). In general, you may file the above appeal only after a decision on your claim has been made. However, you can file an appeal before the decision on your claim is made in any of the following cases:
 ① A decision on your claim has not been made within three months of the day after your claim was made.
 ② Emergency proceedings are required to avoid significant damage arising from the ruling, the execution of the ruling or the continuance of proceedings.
 ③ There is a justifiable reason for not obtaining a decision with regard to your claim.

(year) / (month) / (day)

Inquiries: Municipal Tax Section, Kanazawa City TEL (076)220-2161~2163・2166 FAX (076)220-2154

*Please open the slip slowly and carefully.

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| | |
|-----------------------|------|
| Special tax collector | Name |
| | |

*This notification is for the tax payer. Tear off the slip along the perforation and give it to the tax payer directly.

● Tax calculation methods

Total income① - Total income deduction② = Total taxable income③
Total taxable income③ x Tax rate = Income-based levy before deductions④
Income-based levy before deductions④ - Deductions⑤ = Income-based levy⑥
Income-based levy⑥ + Per-capita levy⑦ = Tax via special collection⑧
Tax via special collection⑧ - Deduction deficit⑨ = Tax to be paid (Note)

● Tax rate

● Per-capita levy
Municipal tax: 3,500 yen Prefectural tax: 2,000 yen
(500 yen from the per-capita levy of prefectural tax is used for the preservation of Ishikawa forests.)
● Income-based levy (Comprehensive taxation)
Municipal tax: 6% Prefectural tax: 4%

● Income deduction

Deduction for casualty losses: Either (A - total net income x 10%) or (loss due to disaster - 50,000 yen), whichever is higher
Medical expense deduction: Medical expenses - [Either 100,000 yen or (total net income x 5%) or, whichever is lower] (maximum 2 million yen)
* If selecting the application of Article 4-4 of the Local Tax Act: Specified general medical products purchase expenses -12,000 yen (maximum 88,000 yen)

Table with columns: Social insurance deductions etc., Payment, Deduction. Rows include New category, Life insurance deductions, Earthquake insurance deductions.

Table with columns: Taxpayer's net income, Spouse deduction, Spouse special deduction, Widows, Single parents, Working students. Rows include General, Elderly, Net income after deductions.

Table with columns: Basic deduction, Taxpayer's net income, Deduction type, Amount. Rows include General, Special, Widows, Single parents, Working students.

● Tax deduction (Deduction from dividends)

Table with columns: Type, Taxable income, Amount up to 10 million yen, Amount exceeding 10 million yen. Rows include Dividends, etc., Securities investment trust.

● Tax deduction (housing loan special deduction)

If the housing loan special deduction has been applied related to occupancy during the term from 2009 to 2021 (or 2022 when Article 61 of the Local Tax Act is applied), [2-1] (5% of the taxable income of the previous year (maximum 97,500 yen), if [2-1] is higher than the amount), multiplied by the rate shown below is deducted.

Table with columns: Category, Municipal tax, Prefectural tax. Row: Income from dividends or the transfer of shares.

● Tax deduction (donation deduction)

If the total donation in the previous year exceeds 30% of the total income, and 30% of the total income is over 2000 yen, 6% (municipal tax) and 4% (prefectural tax) of the exceeding amount are deducted.

Table with columns: Amount after deducting the personal deduction adjustment from total taxable income, Tax rate. Rows include 0 yen or more, 1.95 million yen or less, etc.

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