FY2022 Notification for the Determination/ Change of Municipal/ Prefectural Tax		Income-based levy 4 before deductions	Amo	unt to pay		Employee number	Name	Number specified
Amounts Subtracted from Salaries, etc. via Special Collection (For Taxpayers)		Deductions (5)	June					
Salary income Income category Salary less Income 3		Income-based levy (6) Per-capita levy (7)	July				Address	A 1.1
Salaries (after applying adjustment deduction) Total of other incomes Total of other incomes Salaries Total of other incomes Salaries		Per-capita levy 7	August				Address	Addressee number
Transfer income		before deductions 🔍	September					
Total income ① Separated long-term transfer income Share transfer		Deductions (5) Income-based levy (6)	October November					
	Ι.	Had take Per-capita levy (7)	December			Your tax amount via special collection result pursuant to Articles 41 and 321-4	has been determined (modified) as described on the left s ! (321-6) of the Local Tax Act.	ide, and you are hereby notified of the
parent/ Working student 9 shares etc.	Tax	Tax via special collection (8)	January			If you have a complaint about the conte within three months of the day after red	ent of this notification, you may make a request for an inve	stigation to the Mayor of Kanazawa
Medical expense Spouse Future trading income		Deduction deficit (9)	February			the day after receipt of the notification	of the ruling with Kanazawa City as the defendant (repres of the decision on your claim for investigation (referred to	above).
Dependent category Taxpayer category Small Enterprise Dependent category Dependent cat		Appropriated (ii)	March			In general, you may file the above appedecision on your claim is made in any of	eal only after a decision on your claim has been made. Ho of the following cases:	wever, you can file an appeal before the
Mutual Relief Mutual Relief Method by around a black of closely by around a specified with a black of closely by around a specified with a black of closely by around a specified with a black of closely by around a specified with a black of closely by around a specified with a		Paid ①	April			② Emergency proceedings are require	en made within three months of the day after your claim w d to avoid significant damage arising from the ruling, the e	as made. execution of the ruling or the continuance
Earthquake insurance Total deductions 2		Tax to be paid (8-11-9,10)	May			of proceedings. ③ There is a justifiable reason for not of	obtaining a decision with regard to your claim.	
(Note)		Tax before change ②				(year) /	(month) / (day)	
		Change (8-12)				,		
		Changed month				Inquiries: Municipal Tax Sec	FAX (076)220-215	
EV2022 Notification for the Determination/Change of Municipal/Profestural Tax			Δ-20.0	+0			Nome	Number or seified
FY2022 Notification for the Determination/ Change of Municipal/ Prefectural Tax Amounts Subtracted from Salaries, etc. via Special Collection (For Taxpayers)		before deductions 🖤		unt to pay	:	Employee number	Name	Number specified
		Deductions (5) Income-based levy (6)	June					
Salary income Income category Salaries (after applying Salaries (after applying Salaries (after applying Salaries (after applying Salaries) Salaries (after		Per-capita levy ⑦	August				Address	Addressee number
Other than main Other than		Income-based levy 4 before deductions	September				71441000	7tdd100000 ffdffibol
Total income (1) Separated long-term		Deductions (5)	October					
Transfer income		Income-based levy (6)	November			Vt		
Casualty losses Disabled/ Widow/ Single parent/ Working student Shares etc.		Per-capita levy 🗇	December			result pursuant to Articles 41 and 321-4	nas been determined (modified) as described on the left s ! (321-6) of the Local Tax Act. ent of this notification, you may make a request for an inve	
Medical expense Spouse Future trading income	Tax	Tax via special collection (8)	January			within three months of the day after red		-
Social insurance Special spouse Special spouse Special insurance Special spouse S		Deduction deficit	February			the day after receipt of the notification	of the decision on your claim for investigation (referred to a eal only after a decision on your claim has been made. Ho	above).
Beginning to the state of the s		Appropriated 10	March			decision on your claim is made in any o	of the following cases: on made within three months of the day after your claim w	
Life insurance Basic Basic Basic		Paid (1)	April			of proceedings.	d to avoid significant damage arising from the ruling, the e	execution of the ruling or the continuance
Earthquake insurance Total deductions 2		Tax to be paid (8-11-9,10)	May			3 There is a justifiable reason for not of	obtaining a decision with regard to your claim.	
(Note)		Tax before change (1)				(year) /	(month) / (day)	
		Change (8-(2)) Changed month				Inquiries: Municipal Tax Sec	tion, Kanazawa City TEL (076)220-216	61~2163 • 2166
		Changed month					FAX (076)220-215	54
							*Please open	n the slip slowly and carefully
FY2022 Notification for the Determination/ Change of Municipal/ Prefectural Tax		Income-based levy 4 before deductions	Amo	unt to pay	,	Employee number	Name	Number specified
Amounts Subtracted from Salaries, etc. via Special Collection (For Taxpayers)		Deductions (§)	June					
Salary income Income category Sales Sales Total income 3		Income-based levy (6)	July					
Salaries (after applying other than main et. Salaries (after applying S		Per-capita levy 🗇	August				Address	Addressee number
Total of other incomes Salaries Separated short-term transfer income		Profit Income-based levy 4 before deductions 5 Deductions 5	September					
Total income ① Separated long-term transfer income		B Deductions (5)	October					
Councilty Loope Disabled/Widow/Single Disabled D		Income-based levy (6)	November				has been determined (modified) as described on the left s	ide, and you are hereby notified of the
a Casualty 10sses parent/ Working student Casu	Tax	Per-capita levy (7)	December			result pursuant to Articles 41 and 321-4 If you have a complaint about the conte within three months of the day after rec	ent of this notification, you may make a request for an inve	stigation to the Mayor of Kanazawa
Medical expense Spouse Future trading income Social insurance Special spouse		Tax via special collection (8) Deduction deficit (9)	January			You may file an appeal for cancellation	of the ruling with Kanazawa City as the defendant (repres of the decision on your claim for investigation (referred to	ented by the Mayor) within six months of
Q Gooda: Weather		Appropriated (10)	February March			In general, you may file the above appe decision on your claim is made in any o	eal only after a decision on your claim has been made. Ho	wever, you can file an appeal before the
		Paid (ii)	April			A decision on your claim has not be	en made within three months of the day after your claim we do avoid significant damage arising from the ruling, the control of	as made. execution of the ruling or the continuance
Life insurance Basic Supplied the state of t		Tax to be paid (8-(1)-(9),(10))	May			of proceedings. 3 There is a justifiable reason for not of	obtaining a decision with regard to your claim.	
(Note)		Tax before change 12	,	-		(voor) /	(month) / (day)	
(NOTO)		Change (8-12)				(year) /	(month) / (day)	
		Changed month				Inquiries: Municipal Tax Sec	tion, Kanazawa City TEL (076)220-216 FAX (076)220-215	
							• • • • • • • • • • • • • • • • • • • •	o4 n the slip slowly and carefully
			Special	nial tay			Name	
			colle	cial tax ctor				
		Page	30.10					
							cation is for the tax payer. ne slip along the perforation	
							t to the tax payer directly.	

©Tax calculation methods

Total income①-Total income deduction②= Total taxable income③
Total taxable income③xTax rate=Income-based levy before deductions④
Income-based levy before deductions④-Deductions③= Income-based levv6

Income-based levy@+Per-capita levy@= Tax via special collection®
Tax via special collection®-Deduction deficit® = Tax to be paid
(Note) 1. A different formula is used when there is separate taxable income

- 1. A diretent formula is used when there is separate taxable income
 2. Deductions(s) refers to the total deductions of adjustment
 deduction, deduction from dividends, housing loan specia
 deduction, donation deduction and deduction for income
 from dividends or the transfer of shares.
 3. Deduction deficit(s) refers to the deduction for income from
- dividends or the transfer of shares that was not deducted from the income-based levy.

⊙Tax rate

Per-capita levy

Municipal tax: 3 500 ven Prefectural tax: 2 000 ven 500 yen from the per-capita levy of prefectural tax is used for the preservation of Ishikawa forests.

■Income-based levy (Comprehensive taxation)

omoonic d	icadotion
	Either (A – total net income×10%) or (loss due to disaster – 50,000 yen), whichever is higher
Medical	Medical expenses – [Either 100,000 yen or (total net income ×5%) or, whichever is lower] (maximum 2 million yen)

Municip	pal tax: 6% Prefectural tax: 4%
Olncome d	eduction
	Either (A – total net income×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 x5%) 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)

			insurance tions etc.	Payı	ment			
4)				Payment	Deduction			
		New	12,000 yen	or less	Total amount			
8)		v ca	More than 12,	000 yen, and 32,000 yen or less	Payment×1/2 + 6,000 yen			
ie.	_	category	More than 32,	000 yen, and 56,000 yen or less	Payment×1/4+ 14,000 yen			
	Life	ž	More than	56,000 yen	28,000 yen			
al	insu	ᅙ	15,000 yen	or less	Total amount			
	ran	mer	More than 15,	000 yen, and 40,000 yen or less	Payment×1/2 + 7,500 yen			
m	ce d	cate	atec	categ	Former category	More than 40,	000 yen, and 70,000 yen or less	Payment×1/4+ 17,500 yen
	edu	3	More than	70,000 yen	35,000 yen			
	insurance deductions	Total of deductions for life insurance, nursing care insurance and personal pension premiums according to the above formula (maximum 70,000 yen) If both new-category and former-category life insurance or personal pension are included: total of deductions for life insurance or personal pension premiums of both categories according to the above formula (maximum 28,000 yen)						
	Eart			Payment	Deduction			
-	đ.	Earthquake insurance	50,000 yen	orless	Payment×1/2			
	¥e i		More than	50,000 yen	25,000 yen			
4	nsura	Forme	5,000 yen o	ir less	Total amount			
	ance	y ing	More than 5,0	100 yen, and 15,000 yen or less	Payment×1/2+2,500 yen			
	Earthquake insurance deduction	urance	More than	15,000 yen	10,000 yen			
	Įģ.		Maximum 2	25,000 if both earthquake in	nsurance and former			

-				Total		
	Taxpa net in	yer's come	9 million yer or less		e than 9 million and 9.5 million or less	More than 9.5 million yen, and 10 million yen or less
Spo		General	330,000 yer	22	0,000 yen	110,000 yen
dedu	uction	Elderly	380,000 yer	26	0,000 yen	130,000 yen
$\exists extsf{ o}$		come after		D	eduction	
		han 480,000 nd 950,000 less	330,000 yer	22	0,000 yen	110,000 yen
\parallel		han 950,000 nd 1 million less	330,000 yer	22	0,000 yen	110,000 yen
Spoo	yen, ar	han 1 million nd 1.05 i yen or less	310,000 yer	21	0,000 yen	110,000 yen
Spouse special deduction	million	han 1.05 yen, and 1.1 yen or less	260,000 yer	18	0,000 yen	90,000 yen
ecial	million	yen, and 1.15 yen or less	210,000 yer	14	0,000 yen	70,000 yen
deduc	More than 1.15 million yen, and 1.2 million yen or less More than 1.2 million yen or less More than 1.25 million yen or less More than 1.25 million yen or less million yen or less		160,000 yer	11	0,000 yen	60,000 yen
tion			110,000 yen	8	0,000 yen	40,000 yen
			60,000 yer	4	0,000 yen	20,000 yen
+		han 1.3 yen, and 1.33 yen or less	30,000 yer	2	0,000 yen	10,000 yen
1 1-1-	abled iously	disabled)	260,000 yer 300,000 yer	Depe	General	330,000 yen
(Seriou	ously disabled living together)		530,000 yer	급	Elderly	380,000 yen
Wic	idows		260,000 yer	Dependent deduc	Specified	450,000 yen
Sin	ngle parents		300,000 yer	l d	<u> </u>	430,000 yell
Wo	Working students		260,000 yer	\neg	Elderly parent living together	450,000 yen
	Taxpa net in		9 million yer	yen,	e than 9 million and 9.5 million or less	More than 9.5 million yen, and 10 million yen or less

	axpa		9 million yen			yen, and 10 million	Basic	Taxn	aver's F		i yen or ies			30,000 yen	-				
ľ	net inc		or less	2000000		yen or less	deductio		ncome	More than 24	million yen, an	d 24.5 million	-	90,000 yen	1				
	130	General	330,000 yen	220	0,000 yen	110,000 yen				More than 24	.5 million yen, a	nd 25 million	yen or less 1	50,000 yen					
du		Elderly	380,000 yen	260	0,000 yen	130,000 yen	○Tax de	duction	(adjus	tment d	eduction)			١				
	Net inc	come after		De	eduction		If the tax	If the taxpayer's total income is 25 million yen or lower, the following							ŀ				
		han 480,000 d 950,000 less	330,000 yen	220	0,000 yen	110,000 yen				_	the cate	0 ,			ŀ				
		han 950,000 d 1 million less	330,000 yen	220	0,000 yen	110,000 yen		nunicipa			tural tax:		or ②, wl	nichever	L				
0	yen, an	han 1 million d 1.05 yen or less	310,000 yen	210	0,000 yen	110,000 yen				uctions in	n the table	shown	below is		ĺ				
	million	han 1.05 yen, and 1.1 yen or less	260,000 yen	180	0,000 yen	90,000 yen		otal tax			n 2 millio	n ven:							
		nan 1.1 yen, and 1.15 yen or less	210,000 yen	140	0,000 yen	Total taxable income is more than 2 million yen: 5% (municipal tax: 3%, prefectural tax: 2%) of [①-②] (5 if the amount is less than 50.000 ven)					0-2] (50	,000 yen							
	million	han 1.15 yen, and 1.2 yen or less	160,000 yen	110	0,000 yen	60,000 yen													
		an 1.2 yen, and 1.25 yen or less	110,000 yen	80	0,000 yen	40,000 yen	② Total taxable income minus 2 million yen												
		han 1.25 yen, and 1.3	60.000 ven	40	40	40	4	/	0.000 ven	20.000 ven	Deducti	on type	Amount	Deduc	tion type		Amount		
	million	yen or less	00,000 yell	41	u,uuu yen	20,000 yell	Basic de	duction	50,000 yer	Taxpay	er's net	9 million	More than 9 million yen, and	More than 9.5 million yen, and					
		yen, and 1.33	30,000 yen	20	0,000 yen	10,000 yen		General	10,000 yer	income	_	yen or less	9.5 million yen or less	10 million yen or less					
_	abled	yen or less	260.000 ven	-		-	Disabled	Special	100.000 ver	Spouse	General	50,000 yen	40,000 yen	20,000 yen	١				
-		disabled)	300,000 yen	Depe	General	330,000 yen		eriously disabled	220.000ven	deduction	Elderly	100,000 yen	60,000 yen	30,000 yen	١				
		d living together)	530,000 yen	nde	Elderly	380,000 yen	Wide	DWS	10,000 yer	Coouse	480,000 yen, and 500,000 yen or less	50,000 yen	40,000 yen	20,000 yen	t				
ic	lows		260,000 yen	D to	0	450.000	Single	Father	10,000 yer	-	More than 500,000 yen, and 550,000 yen or	30,000 yen	20,000 yen	10,000 yen	(
n	gle pa	rents	300,000 yen	nt deduc	.,	450,000 yen	parents	Mother	50,000 yer	Denendent	less	50,000 yen	Elderly	100,000 yen					
01	rking s	students	260,000 yen	tion	Elderly parent living together	450,000 yen	Working	students	10,000 yer		Specified		Elderly parent living together	130,000 yen					
-																			

,000 yen	○Tax dedu	ction (Deduction fro	om dividends)
,000 yen		Taxable income	Amount un t

Taxable income	Amoun 10 milli		Amount e 10 millior	
Туре	Municipal tax	Prefectural tax	Municipal tax	Prefectural tax
Dividends, etc.	1.6%	1.2%	0.8%	0.6%
Securities investment trust other than those in foreign currency	0.8%	0.6%	0.4%	0.3%
Securities investment trust in foreign currency	0.4%	0.3%	0.2%	0.15%

○Tax deduction (housing loan special deduction)

If the housing loan special deduction has been applied related to If the nousing local 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] - 0] (5% of the taxable income of the previous year (maximum 97,500 yen), if [2] - 0] is higher than the amount) multiplied by the rate shown below is deducted.

However, if the occupancy started within the term from 2014 to 2021 (or 2022 when Article 61 of the Local Tax Act is applied) and the house acquisition corresponds to specified acquisition or special specified acquisition, the above 5% and 97,500 yen become 7% and 136,500 yen.

- 1 Housing loan special deduction from the income tax for the pre year (if the amount includes a loan for a specified expan renovation or a housing loan for occupancy in 2007 or 2008, the loan amounts are excluded)
- ② Income tax for the previous year (before applying housing loan special deduction)

Municipal tax	3/5	tural tax		2/5		
Tax deduction (deductions for income from dividends or the transfer of shares)						
	Municipa	al tax	Prefectural tax			
Income from divi	shares	3/5		2/5		

Tax deduction (donation deduction)

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

- mount are deducted
 Donation to prefectures, municipalities or special ward
 Donation to a Community Chest or Japan Red Cross Society
 located in the area of residence
 Donations to organizations that are deemed to contribute to
 the improvement of citizens' welfare via ordinance of the
 prefecture or municipality of the area of residence, among
 those prescribed in the Income Tax Act
 Donations to NPOs that are deemed to contribute to the
- improvement of citizens' welfare via ordinance of the prefecture or municipality of the area of residence prefecture or municipanity of the area or residence. However, if the donation 1 in the above exceeds 2,000 yen, 60% (municipal tax) and 40% (prefectural tax) of the exceeding amount multiplied by the rate (right column) corresponding to the category (left column) of the followin table are added to the deduction. (20% of the income-base levy if the deduction exceeds it.)

	Amount after deducting the personal deduction adjustment from total taxable income	Tax rate
	0 yen or more, and 1.95 million yen or less	84.895%
	More than 1.95 million yen, and 3.3 million yen or less	79.79%
	More than 3.3 million yen, and 6.95 million yen or less	69.58%
	More than 6.95 million yen, and 9 million yen or less	66.517%
	More than 9 million yen, and 18 million yen or less	56.307%
ł	More than 18 million yen, and 40 million yen or less	49.16%
]	More than 40 million yen	44.055%
1	Less than 0 yen (if taxable forest income or retirement income is not included)	90%
ł	Less than 0 yen (if taxable forest income or	Rated specified b

Please open the slip slowly and carefully

©Tax calculation methods

Total income(1)-Total income deduction(2)= Total taxable income(3) Total income⊕—Total income deduction@= Total taxable income Total taxable income③xTax rate=Income-based levy before deductio Income-based levy before deductions④—Deductions⑤ = Income-based levv6

Income-based levy⑥+Per-capita levy⑦= Tax via special collection®
Tax via special collection®-Deduction deficit⑨ = Tax to be paid (Note) 1. A different formula is used when there is separate taxable income

- 2. Deductions (5) refers to the total deductions of adjustment deduction, deduction from dividends, housing loan specia deduction, donation deduction and deduction for income from dividends or the transfer of shares.

 3. Deduction deficit or fers to the deduction for income from dividends or the transfer of shares that was not deducted dividends or the transfer of shares that was not deducted
- from the income-based 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% Olncome deduction

	Either (A – total net income×10%) or (loss due to disaster – 50,000 yen), whichever is higher
	Medical expenses – [Either 100,000 yen or (total net in ×5%) or, whichever is lower] (maximum 2 million yen)

sualty	(loss due to disaster – 50,000 yen), whichever is higher
al se tion	Medical expenses – [Either 100,000 yen or (total net income x5%) 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)

		l insurance tions etc.	Payı	Payment				
			Payment	Deduction				
	Ne	12,000 yen	or less	Total amount				
	New category	More than 12,	000 yen, and 32,000 yen or less	Payment×1/2 + 6,000 yen				
	teg	More than 32,	000 yen, and 56,000 yen or less	Payment×1/4+ 14,000 yen				
₩	υŢ	More than	56,000 yen	28,000 yen				
ins.	For	15,000 yen	or less	Total amount				
ıran	Former categ	More than 15,	000 yen, and 40,000 yen or less	Payment×1/2 + 7,500 yen				
ce d	catec	More than 40,	000 yen, and 70,000 yen or less	Payment×1/4+ 17,500 yen				
edu		More than	70,000 yen	35,000 yen				
insurance deductions	in al If pe in	surance ar bove formu both new- ersonal per surance or	actions for life insurance, and personal pension prer la (maximum 70,000 yer category and former-cate sion are included: total personal pension premi the above formula (max	miums according to the n) egory life insurance or of deductions for life tums of both categories				
Ear			Payment	Deduction				
Earthquake	Earth	50,000 yen	orless	Payment×1/2				
ake	ance	More than	50,000 yen	25,000 yen				

octions etc.				r	et in	come	or less		and 9.5 million or less	yen, and 10 million yen or less	
		Payment	Deduction	Spor		General	330,000 yen 22		0,000 yen	110,000 yen	
2	12.000 ven	or less	Total amount	dedu	ction	Elderly	380,000 yen	260	0,000 yen	130,000 yen	
	More than 12.	000 yen, and 32,000 yen or less	s Payment×1/2 + 6,000 yen			ncome after ctions	Deduction				
+		000 yen, and 56,000 yen or less	Payment×1/4+ 14,000 yen			han 480,000 nd 950,000 less	330,000 yen 22		0,000 yen	110,000 yen	
2	More than 5	6,000 yen	28,000 yen		More than 950,000 yen, and 1 million		330.000 ven	221	0.000 year	110 000 von	
7	15,000 yen	or less	Total amount		yen or		330,000 yell	221	J,000 yell	110,000 yen	
30.00	More than 15,	000 yen, and 40,000 yen or less	Payment×1/2 + 7,500 yen	Spo	yen, and 1.05 million yen or less More than 1.05 million yen, and 1.1		310,000 yen	210,000 yen		110,000 yen	
40		000 yen, and 70,000 yen or less	Payment×1/4+ 17,500 yen				260,000 yen	180	0.000 ven	90.000 ven	
More than 70,000 yen			35,000 yen	spe	Moret	yen or less han 1.1		1 2			
		ctions for life insurance,		cial	million	yen, and 1.15 yen or less	210,000 yen	140,000 yen		70,000 yen	
al	bove formu	id personal pension prer la (maximum 70,000 yer)	deductio	million	han 1.15 i yen, and 1.2 i yen or less	160,000 yen	110	0,000 yen	60,000 yen	
06	f both new-category and former-category life insurance or personal pension are included: total of deductions for life insurance or personal pension premiums of both categories					han 1.2 yen, and 1.25 yen or less	110,000 yen	80,000 yen		40,000 yen	
		the above formula (max			More than 1.25 million yen, and 1.3 million yen or less		60,000 yen	40,000 yen		20,000 yen	
		Payment	Deduction		More t	han 1.3 yen, and 1.33	30.000 ven	20	0.000 ven	10.000 ven	
eare)	50,000 yen	orless	Payment×1/2		million	yen or less	, , .	_	J,000 yell	10,000 yell	
OUG NO	More than 5	50,000 yen	25,000 yen		abled	disabled)	260,000 yen 300,000 yen		General	330,000 yen	
Forms	5,000 yen o		Total amount			ed living together)	530,000 yen	ende	Elderly	380.000 ven	
000	More than 5,0	00 yen, and 15,000 yen or less	Payment×1/2+2,500 yen	Wic	lows		260.000 ven	i i	Liucity	300,000 yen	
erm	More than 1	15,000 yen	10,000 yen			aranta			Specified	450,000 yen	
Maximum 25,000 if both earthquake insurance and former				-	Single parents Working students		,,.	-	Elderly parent	450,000 yen	
long-term casualty insurance are included					orking students		200,000 yell	ĭ	living together	400,000 yell	

Basic deduction	Taxpayer's	24 million yen or less 430,000 yen						
	net income	More than 24 million yen, and 24.5 million yen or less	290,000 yen	Г				
		More than 24.5 million yen, and 25 million yen or less	150,000 yen	1				
Tax deduction (adjustment deduction)								
f the taxpayer's total income is 25 million yen or lower, the following								
amount is deducted according to the category.								
Total taxable income is 2 million yen or less:								

- 5% (municipal tax: 3%, prefectural tax: 2%) of ① or ②, whichever
- 1) If any of the deductions in the table shown below is
- applicable: total deductions

 Total taxable income
- otal taxable income is more than 2 million yen:
 5% (municipal tax: 3%, prefectural tax: 2%) of [①—②] (50,000 yer if the amount is less than 50,000 yen)
 ① If any of the deductions in the table shown below is
- applicable: total deductions

② Total taxable income minus 2 million yen										
Deduction type		Amount	Deduction type		Amount					
Basic d	eduction	50,000 yen		er's net	9 million ven or less	More than 9 million yen, and 9.5 million yen or	More than 9.5 million yen, and 10 million yen or			
	General	10.000 ven	income		yell of less	less	less			
D:		.,,.	Spouse	General	50,000 yen	40,000 yen	20,000 yen			
Disabled	Special	100,000 yen	deduction	Elderly	100.000 ven	60.000 ven	30.000 ven			
	Seriously disabled living together	220,000yen		More than		,	,			
Wic	lows	10,000 yen	Spouse special	480,000 yen, and 500,000 yen or less	50,000 yen	40,000 yen	20,000 yen			
Single	Father	10,000 yen	deduction	More than 500,000 yen, and 550,000 yen or	30,000 yen	20,000 yen	10,000 yen			
parents	Mother	50.000 ven		less						
	WOLLIGI	00,000 jun	Dependent	General	50,000 yen	Elderly	100,000 yen			
Working students		10,000 yen	deduction	Specified	180,000 yen	Elderly parent living together	130,000 yen			

24 million ven or less

OTax deduction (Deduction from dividends)

Taxable income	Amoun 10 mill		Amount exceeding 10 million yen		
rpe	Municipal tax	Prefectural tax	Municipal tax	Prefectural tax	
vidends, etc.	1.6%	1.2%	0.8%	0.6%	
curities investment trust other than those in foreign rency	0.8%	0.6%	0.4%	0.3%	
curities investment trust in foreign currency	0.4%	0.3%	0.2%	0.15%	

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]-0] (5% of the taxable income of the previous year (maximum 97,500 yen), if [2]-0] is higher than the amount) multiplied by the rate shown below is deducted.

However, if the occupancy started within the term from 2014 to 2021 (or 2022 when Article 61 of the Local Tax Act is applied) and the house acquisition corresponds to specified acquisition or special specified acquisition, the above 5% and 97,500 yen become 7% and 136,500 yen.

① Housing loan special deduction from the income tax for the previous

year (if the amount includes a loan for a specified expans ovation or a housing loan for occupancy in 2007 or 2008, the loar amounts are excluded)

2 Income tax for the previous year (before applying housing loan

Municipal tax	3/5 Prefec		tural tax		2/5		
Tax deduction (deductions for income from dividends or the transfer of shares)							
	Category	Municip	al tax	Prefectural t	ax		
Income from divi	shares	3/5		2/5			

Tax deduction (donation deduction)

the total donation in the previous year exceeds 30% of the (municipal tax) and 4% (prefectural tax) of the exceeding unt are deducted

- mount are deducted
 Donation to prefectures, municipalities or special ward
 Donation to a Community Chest or Japan Red Cross Society
 located in the area of residence
 Donations to organizations that are deemed to contribute to
 the improvement of citizens' welfare via ordinance of the
 prefecture or municipality of the area of residence, among
 those prescribed in the Income Tax Act
 Donations to NPOs that are deemed to contribute to the
 improvement of citizens' welfare via ordinance of the

4. Donations to NPUs that are deemed to continuite to the improvement of citizens' welfare via ordinance of the prefecture or municipality of the area of residence thowever, if the donation 1 in the above exceeds 2,000 yen, 60% (municipal tax) and 40% (prefectural tax) of the exceeding amount multiplied by the rate (right column) corresponding to the category (left column) of the following table are added to the deduction. (20% of the income-based levy if the deduction exceeds it.)

Amount after deducting the personal deduction adjustment from total taxable income	Tax rate
0 yen or more, and 1.95 million yen or less	84.895%
More than 1.95 million yen, and 3.3 million yen or less	79.79%
More than 3.3 million yen, and 6.95 million yen or less	69.58%
More than 6.95 million yen, and 9 million yen or less	66.517%
More than 9 million yen, and 18 million yen or less	56.307%
More than 18 million yen, and 40 million yen or less	49.16%
More than 40 million yen	44.055%
Less than 0 yen (if taxable forest income or retirement income is not included)	90%
Less than 0 yen (if taxable forest income or retirement income is included)	Rated specified by the Local Tax Act
*Diagon appenting allowing	and named all

*Please open the slip slowly and carefully.

○Tax calculation methods

Total income(1)-Total income deduction(2)= Total taxable income(3) Total taxable income 3xTax rate=Income-based levy before deduction Income-based levy before deductions 4-Deductions 5 =

Income-based levy® Income-based levy®+Per-capita levy®= Tax via special collection Tax via special collection®-Deduction deficit® = Tax to be paid

- (Note) 1. A different formula is used when there is separate taxable incom
 2. Deductions of refers to the total deductions of adjustment
 deduction, deduction from dividends, housing loan specie deduction, donation deduction and deduction for income
 - from dividends or the transfer of shares.

 3. Deduction deficit() refers to the deduction for income fror dividends or the transfer of shares that was not deducted from the income-based levy.

○Tax rate

Olncome deduction

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%

	(loss due to disaster – 50,000 yen), whichever is higher
Medical expense deduction	Medical expenses – [Either 100,000 yen or (total net income x5%) 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)

de		l insurance ctions etc.	Payı	ment		
	П		Payment	Deduction		
	New	12,000 yen	or less	Total amount		
	v ca	More than 12,	000 yen, and 32,000 yen or less	Payment×1/2 + 6,000 yen		
. _	category	More than 32,	000 yen, and 56,000 yen or less	Payment×1/4+ 14,000 yen		
Ife		More than 8	6,000 yen	28,000 yen		
Insu	Former	15,000 yen	or less	Total amount		
ran	mer	More than 15,	000 yen, and 40,000 yen or less	Payment×1/2 + 7,500 yen		
Ce d	cate	More than 40,	000 yen, and 70,000 yen or less	Payment×1/4+ 17,500 yen		
edu	gory	More than 7	70,000 yen	35,000 yen		
insurance deductions	al If po	isurance ar bove formu both new-c ersonal per isurance or	ictions for life insurance, id personal pension prer la (maximum 70,000 yer lategory and former-cate ision are included: total personal pension premi the above formula (max	niums according to the a) egory life insurance or of deductions for life ums of both categories		
Ear			Payment	Deduction		
Earthquake	Earth	50,000 yen	orless	Payment×1/2		
a a	quake	More than 5	50,000 yen	25,000 yen		
insurance de	casua	5,000 yen o	r less	Total amount		
ance	or long	More than 5,0	00 yen, and 15,000 yen or less	Payment×1/2+2,500 yen		
de	derm	More than	15,000 yen	10,000 yen		

Maximum 25,000 if both earthquake insurance and former

		yer's come	9 million or less	yen	yen,	e than 9 million and 9.5 million or less	More than 9.5 mi yen, and 10 millio yen or less
Spor		General	330,000	yen	22	0,000 yen	110,000 y
dedu	deduction Ele		380,000	yen	_	0,000 yen	130,000 y
Net income after deductions							
	yen, ar yen or		330,000	yen	22	0,000 yen	110,000 y
		than 950,000 nd 1 million less	330,000	yen	22	0,000 yen	110,000 y
Spouse	yen, ar	than 1 million nd 1.05 n yen or less	310,000	yen	21	0,000 yen	110,000 y
More millio millio		than 1.05 1 yen, and 1.1 1 yen or less	260,000	yen	18	0,000 yen	90,000 y
More than 1.1 million yen or less More than 1.1 million yen, and 1.1 million yen or less		yen, and 1.15	210,000	yen	14	0,000 yen	70,000 y
deduction	million	than 1.15 1 yen, and 1.2 1 yen or less	160,000	yen	110	0,000 yen	60,000 y
tion	million	han 1.2 I yen, and 1.25 I yen or less	110,000	yen	8	0,000 yen	40,000 y
	million	than 1.25 1 yen, and 1.3 1 yen or less	60,000	yen	4	0,000 yen	20,000 y
	million	han 1.3 I yen, and 1.33 I yen or less	30,000	yen	2	0,000 yen	10,000 y
	abled iously	disabled)	260,000 300,000		Dependent	General	330,000 y
(Seriou	sly disable	ed living together)	530,000	yen	nde	Elderly	380,000 y
Wic	lows		260,000	yen	귾	Specified	450,000 y
Single parents Working students		300,000	yen	ď	Specified	430,000 y	
		260,000	yen	deduction	Elderly parent living together	450,000 y	

	Liddily	000,000 jun		0,000 5011	100,000 jon		e lax u	cuuction	(aujusi	mem u	duction	,				
	Net income after deductions		D	eduction			If the ta	axpayer's	total inc	ome is 2	25 million	yen or lo	wer, the fo	ollowing		
	More than 480,000 yen, and 950,000 yen or less	330,000 yen	22	0,000 yen	110,000 yen			t is deduc								
	More than 950,000 yen, and 1 million yen or less	330,000 yen	22	0,000 yen	110,000 yen	000 yen 5% (municipal tax: 3%, prefectural tax: 2%) of ① or ②, whichever is lower										
)	More than 1 million yen, and 1.05 million yen or less	310,000 yen	21	0,000 yen	110,000 yen	If any of the deductions in the table shown below is applicable: total deductions										
	More than 1.05 million yen, and 1.1 million yen or less	260,000 yen	18	0,000 yen	90,000 yen		2	Total taxa	able inco	ome		2 million ven:				
	More than 1.1 million yen, and 1.15 million yen or less	210,000 yen	14	0,000 yen	70,000 yen		5% (r	municipal	tax: 3%	tural tax:	:: 2%) of [①-②] (50,000 yen					
	More than 1.15 million yen, and 1.2 million yen or less	160,000 yen	110	0,000 yen	60,000 yen		if the amount is less than 50,000 yen) ① If any of the deductions in the table shown below is applicable: total deductions ② Total taxable income minus 2 million yen									
	More than 1.2 million yen, and 1.25 million yen or less	110,000 yen	8	0,000 yen	40,000 yen											
	More than 1.25 million yen, and 1.3	60.000 ven	4	0.000 ven	20.000 ven		Deduct	ion type	Amount	Deduct	ion type		Amount			
	million yen or less More than 1.3	00,000 you		0,000 you	20,000 you	Basic dedu		eduction	50,000 yen	Taxpay	er's net	9 million	More than 9 million yen, and	More than 9.5 million yen, and		
	million yen, and 1.33 million yen or less	30,000 yen	2	0,000 yen	10,000 yen	П		General	10,000 yen	income		yen or less	9.5 million yen or less	10 million yen o less		
_	abled	260.000 ven	-				Disabled	Special	100.000 ven	Spouse	General	50,000 yen	40,000 yen	20,000 yen		
_	iously disabled)	300,000 yen		General	330,000 yen		Disabicu	Seriously disabled	220.000ven	deduction	Elderly	100,000 yen	60,000 yen	30,000 yen		
	sly disabled living together)	530,000 yen		Elderly	380,000 yen		Wic	living together	10,000 yen	Spouse special	More than 480,000 yen, and 500,000 yen or less	50,000 yen	40,000 yen	20,000 yen		
ic	lows	260,000 yen	nt de	Cassified	450,000,		Single	Father	10,000 yen	deduction	More than 500,000 yen, and 550,000 yen or	30,000 yen	20,000 yen	10,000 yen		
n	gle parents	300,000 yen		Specified	450,000 yen		parents	Mother	50,000 yen		General	50.000 ven	Elderly	100.000 ve		
01	king students	260,000 yen	=	Elderly parent living together	450,000 yen		Working	students	10,000 yen	Dependent deduction	Specified		F14-4	130,000 ye		
-																

Tax deduction	(Deduction	from	dividends)	

Taxable income	Amount up to 10 million yen		Amount exceeding 10 million yen	
	Municipal tax	Prefectural tax	Municipal tax	Prefectural tax
dends, etc.	1.6%	1.2%	0.8%	0.6%
ties investment trust other than those in foreign cy	0.8%	0.6%	0.4%	0.3%
ities investment trust in foreign currency	0.4%	0.3%	0.2%	0.15%

Tax deduction (housing loan special deduction)

If the housing loan special deduction has been applied related to cupancy during the term from 2009 to 2021(or 2022 when Article 61 of the Local Tax Act is applied), [2—0] (5% of the taxable income of the previous year (maximum 97,500 yen), if [2—0] is higher than the amount it plied by the rate shown below is deducted.

However, if the occupancy started within the term from 2014 to 2021 (or 2022 when Article 61 of the Local Tax Act is applied) and the house acquisition, the above 5% and 97,500 yen become 7% and 136,500 yen.

① Housing loan special deduction from the income tax for the previous

year (if the amount includes a loan for a specified expan renovation or a housing loan for occupancy in 2007 or 2008, the loar amounts are excluded)

Income tax for the previous year (before applying housing loan special deduction)

Prefectural tax Municipal tax Tax deduction (deductions for income from dividends or the transfer of shares) Category Municipal tax | Prefectural tax

3/5

2/5

Income from dividends or the transfer of shares

Tax deduction (d	lonation deduction)
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otal income, and 30% of the total income is over 2000 yen 5% (municipal tax) and 4% (prefectural tax) of the exceedi

amount are deducted

1. Donation to prefectures, municipalities or special ward

2. Donation to a Community Chest or Japan Red Cross Society
located in the area of residence

3. Donations to organizations that are deemed to contribute to
the improvement of citizens' welfare via ordinance of the
prefecture or municipality of the area of residence, among
those prescribed in the Income Tax Act

Donations to NPOs that are deemed to contribute to the

4. Donations to NPUS that are deemed to contribute to the improvement of citizens' walfare via ordinance of the prefecture or municipality of the area of residence however, if the donation 1 in the above exceeds 2,000 yen, 50% (municipal tax) and 40% (prefectural tax) of the exceeding amount multiplied by the rate (right column) ordersponding to the category (left column) of the following able are added to the deduction. (20% of the income-based away if the deduction exceeds: it

Amount after deducting the personal deduction adjustment from total taxable income	Tax rate
0 yen or more, and 1.95 million yen or less	84.895%
More than 1.95 million yen, and 3.3 million yen or less	79.79%
More than 3.3 million yen, and 6.95 million yen or less	69.58%
More than 6.95 million yen, and 9 million yen or less	66.517%
More than 9 million yen, and 18 million yen or less	56.307%
More than 18 million yen, and 40 million yen or less	49.16%
More than 40 million yen	44.055%
Less than 0 yen (if taxable forest income or retirement income is not included)	90%
Less than 0 yen (if taxable forest income or retirement income is included)	Rated specified by the Local Tax Act

*Please open the slip slowly and careful