

Individuals who have continuously resided in Japan for one year or more and those who plan to reside in Japan for more than one year may be required to report their income for tax purposes. The following is an explanation of who must file municipal and prefectural taxes.

Municipal and Prefectural Tax Filing

People who reside in Shizuoka City as of January 1st will be required to pay municipal and prefectural taxes for the fiscal year 2010.

The expenses for the various services provided by the city and prefectural governments are supported by the municipal and prefectural taxes paid by the residents. **These taxes are based on an individual's income from the previous year and are figured separately from Income Tax** (which is collected by the national government), and are based on income from 2009.

In order to receive payment from the majority of citizens who use public services, the minimum income level for payment on municipal and prefectural taxes is lower than that for income tax. Therefore, some people who do not need to file income tax may be required to file municipal and prefectural taxes.

Check the following to see if you need to file municipal and prefectural taxes.

Individuals who filed income tax papers do not need to file for municipal and prefectural taxes.

1. Salaried/Employed Workers

- ◆ Those who receive income in addition to their reported salary
- ◆ Those who receive income from 2 or more employers
- ◆ Those who did not have their *Kyūyo Shiharai Hōkokusho* (report of salary payments) sent to city hall by their employer

2. Individuals with Non-Salary Income

Those who have a total net income (income minus necessary expenses) for the tax year 2009 that is more than:

$$¥315,000 \times (\text{number of dependents} + 1) + ¥189,000^*$$

* Only individuals claiming dependents may add the additional ¥189,000.

※ Dependents are relatives, such as a spouse or children, whose total net income from 2009 was less than ¥380,000 (in the case of a salaried dependent, total income is less than ¥1,030,000) and who share living expenses.

If any of the above applies to you, go to any tax office between the dates listed below.

(1) Dates February 16th - March 15th, 2010

(2) Place	Aoi Ward Office, 2 nd floor	Aoi-ku Zeimu Ka (Tax Division)
	Suruga Ward Office, 2 nd floor	Suruga-ku Zeimu Ka (Tax Division)
	Shimizu Ward Office, 2 nd floor	Shimizu-ku Zeimu Ka (Tax Division)

For more information, please contact:

Aoi Ward Office	221-1041
Suruga Ward Office	287-8662
Shimizu Ward Office	354-2072 (or 2073, 2074, 2075)