

How to fill out the return

If you submit or enclose documents related to income and deductions for items other than those that are required, you do not need to fill them in. Staff will make amendments based on the documents. To ease congestion at the service counter, we ask that you file by mail or electronically.

For required items, please refer to the enclosed "Guide to Filing Municipal and Prefectural Resident Tax."

How to file if you have income from a business, agriculture, or real estate

If you have income from a business, agriculture, or real estate, you must submit the following form in addition to this return: "Statement of Revenue and Expenditure" You can download and print the "Statement of Revenue and Expenditure" form from the city's website, or request it from the Ward Office Tax Division, Resident Tax Section, and submit it together with this return.

Please download and print the "Statement of Revenue and Expenditure" form from here.

Please download and print the “Statement of Revenue and Expenditure” form from [here](#).

How to file if you have income subject to separate taxation

If you have income subject to separate taxation (capital gains from land/buildings, capital gains related to stocks, miscellaneous income related to futures transactions, income from forestry, retirement income (excluding income subject to separate withholding taxation)) you must submit, in addition to this return, the following form: "Municipal and Prefectural Resident Tax Return (for Separate Taxation, etc.)"

You can download and print the return form from the city's website, or request it

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Notice from the City of Yokohama

When visiting the office, please come on a weekday between 8:45 a.m. and 5:00 p.m. (*)
Please note that the office's lunchtime is from noon until 1:00 p.m., so service is provided by a small number of staff.
Therefore, it may take longer than usual. Thank you in advance for your understanding.

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Please note that the office's lunchtime is from noon until 1:00 p.m., so service is provided by a small number of staff.
Therefore, it may take longer than usual. Thank you in advance for your understanding.

On Saturdays, Sundays, and national holidays, we do not accept telephone inquiries or submissions of returns. Also, even when ward office counters are open on the second and fourth Saturdays of the month, we are unable to accept returns, etc. Thank you for your understanding.

* This return has been prepared in accordance with laws and regulations in effect as of November 2025.

令和 8 年度分 市 民 税 申 告 書

この申告書に添付する所得等のある方は、「市民税・県民税申告書（分離課税専用）」をあわせて提出してください。

受理番号

所得又は種別

電話受付

居住者

〒111-0000 東京都千代田区千代田

フリガナ

氏 名

個人番号

年 月 日

生年 月 日

所得主の氏名

性別

3 所得から差し引かれる金額に関する事項

社会保険の保険料	支払った保険料
① 社会保険料	円
② 生命保険料	円
③ 介護保険料	円
④ 健康保険料	円
⑤ 介護保険料	円
⑥ 介護保険料	円
⑦ 介護保険料	円
⑧ 介護保険料	円
⑨ 介護保険料	円
⑩ 介護保険料	円
⑪ 介護保険料	円
⑫ 介護保険料	円
⑬ 介護保険料	円
⑭ 介護保険料	円
⑮ 介護保険料	円
⑯ 介護保険料	円
⑰ 介護保険料	円
⑱ 介護保険料	円
⑲ 介護保険料	円
⑳ 介護保険料	円
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㊾ 介護保険料	円
㊿ 介護保険料	円

1 収入金額等

収入の種類	金額
① 給与所得	円
② 退職所得	円
③ 配当所得	円
④ 利息所得	円
⑤ 雑所得	円
⑥ 雑所得	円
⑦ 雑所得	円
⑧ 雑所得	円
⑨ 雑所得	円
⑩ 雑所得	円
⑪ 雑所得	円
⑫ 雑所得	円
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㊿ 雑所得	円

2 所得金額

所得の種類	金額
① 給与所得	円
② 退職所得	円
③ 配当所得	円
④ 利息所得	円
⑤ 雑所得	円
⑥ 雑所得	円
⑦ 雑所得	円
⑧ 雑所得	円
⑨ 雑所得	円
⑩ 雑所得	円
⑪ 雑所得	円
⑫ 雑所得	円
⑬ 雑所得	円
⑭ 雑所得	円
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㉚ 雑所得	円
㉛ 雑所得	円
㉜ 雑所得	円
㉝ 雑所得	円
㉞ 雑所得	

※ 裏面にも記載する場合がありますから注意してください。

----- (切り取らないでください) -----

令和8年度分市民税・県民税申告書受付書

住所		振替用印
氏名		

How to fill out “For persons with no income or only non-taxable income”

On the right side of the front of this return, in “2 Income Amounts,” enter “0” (zero) in the “Total ⑫” field.

If you have dependent relatives, or if you are a widow, single parent, or person with a disability, also fill in the corresponding fields.

Until last fiscal year, the “Living situation during the previous year” was entered at the bottom of the front of the return. However, due to a format change, you will no longer need to enter your living situation, etc. as of fiscal year 2026.

Survivor’s pension, disability pension, employment insurance, etc., are non-taxable income.

2 所得金額	配当	①	
	給与	②	
	公的年金等	③	
	業務	④	
	その他	⑤	
	合計(①+②+③+④+⑤)	⑥	
	総合所得(一)	⑦	
合計	⑧	0	

Frequently asked questions about the Municipal and Prefectural Resident Tax Return

Q1 If I had no income during 2025, do I still need to file?

A Yes.
Even if you had no income during 2025, filing is necessary to receive various administrative services, such as issuance of taxation (non-taxation) certificates, certification of eligibility for various allowances, and calculation of National Health Insurance premiums.
For information on how to fill out the return, please refer to the earlier section: “How to fill out ‘For persons with no income or only non-taxable income’”

Q2 I have heard that, because my pension income is no more than 4 million yen,, I do not need to file an income tax return. Do I need to file the Municipal and Prefectural Resident Tax Return?

A It may be necessary.
Even if you are not required to file an income tax return, if you have deductions other than those listed on the “Withholding Tax Statement for Public Pensions,” such as the medical expense deduction or life insurance premium deduction, filing a Municipal and Prefectural Resident Tax Return may reduce the amount of your municipal and prefectural resident tax. Also, if you have income other than public pension but have no deductions, you are still required to file.

Q3 Even if I will submit (or have submitted) my 2025 income tax return to the tax office, do I still need to file?

A You do not need to file.
Those who have submitted an income tax return to the tax office are deemed to have submitted a Municipal and Prefectural Resident Tax Return to this city at the same time, so there is no need to file a separate Municipal and Prefectural Resident Tax Return.

Q4 I missed the deadline for submitting the return; can I still file now?

A You can file.
Even if you miss the filing deadline, you can still file. However, this will delay the calculation of your individual resident tax, which may delay the sending of your tax notice and the issuance of your taxation (non-taxation) certificate. Therefore, please try to file by the deadline.

6 給与所得の内訳
(日雇などの給与所得のある人で、源泉徴収票のない人は記入してください。)

月	日	給与	源泉徴収	月収
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				

7 事業・不動産所得に関する事項

所得の種類	支払者の氏名(法人の場合は代表者)等	収入金額	必要経費	青色申告特別控除額

8 配当所得に関する事項

配当対象の株式	支払者の氏名(法人の場合は代表者)等	支払確定年月	収入金額	必要経費
		年 月		
		年 月		
		年 月		
		年 月		

9 雑所得(公的年金等以外)に関する事項

種別	支払者の氏名(法人の場合は代表者)等	収入金額	必要経費

10 総合所得・一時所得の所得金額に関する事項

総合所得	収入金額	必要経費	特別控除額	所得金額
短期				
長期				
一時				

11 事業専従者に関する事項

氏名	生年月日	所得の種類	所得金額
1			
2			
3			

12 事業専従者に関する事項

氏名	生年月日	所得の種類	所得金額
1			
2			
3			

13 事業専従者に関する事項

氏名	生年月日	所得の種類	所得金額
1			
2			
3			

14 寄附金に関する事項

寄附金	寄附金	寄附金

15 所得金額調整控除に関する事項

氏名	生年月日	所得の種類	所得金額
1			
2			
3			

Q5

I do not know how to fill out the return; what should I do?

A

You do not need to fill in items other than the required fields. If you submit or enclose documents related to income and deductions, you do not need to enter items other than the required fields. Staff will make amendments based on the documents.

For required items, please refer to the enclosed "Guide to Filing Municipal and Prefectural Resident Tax".

Q6

If I need a copy of the return for my records, what should I do?

A

Prepare a copy of the completed return.

(1) Submitting your return at the office

If you bring a copy of the completed return, we will affix a receipt stamp and return it to you.

(2) Submitting your return by mail

If you enclose a copy of the completed return and a self-addressed stamped envelope (with the address written and postage affixed), we will affix a receipt stamp to the copy of the return and send it back to you.

Q7

If necessary documents need to be returned to you, what should you do?

A

We will respond as follows.

(1) Submitting your return at the office

We will return it on the spot.

(2) Submitting your return by mail

If you enclose a self-addressed stamped envelope with a note indicating that you would like the required documents returned, , we will send them back.

Q8

How can I confirm whether the contents I filed have been reflected in the tax amount?

A

Please review the notice we will send you.

(1) For persons under ordinary collection (payment slip, direct debit, or withholding from public pension)

Please check the "Tax Payment Notice" that will be mailed to your home around early June.

(2) For persons under special collection (withheld from salary)

Please check the "Special Collection Tax Amount Determination Notice" issued via your employer around the end of May.

Please note that the city does not send a tax payment notice to individuals who are exempt from individual resident tax and the forest environment tax.

Other frequently asked questions are also posted on the Yokohama City website, so please check it.

If you have any questions about how to complete the tax return form, please contact the Ward Office Taxation Division, Resident Tax Section. The contact information is listed on the front, so please check it.