



## 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	給与	①	
	給与	②	
	公務年金等	③	
	業務	④	
	その他	⑤	
	有給⑫+⑬+⑭	⑥	
	総合所得一時給	⑦	
合計	⑫	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  
(日勤などの給与所得のある人で、源泉徴収  
票がない人は記入してください。)

月	日	給与 回数	月収	源泉徴収 額	支払済の 住民税 (個人番号又は住所別課税)	収入金額	必要経費	青色申告特別控除額
1								
2								
3								
4								
5								
6								
7								

7 事業・不動産所得に関する事項

所得の種類 (個人番号又は住所別課税)	収入金額	必要経費	青色申告特別控除額
1			
2			
3			
4			
5			
6			
7			

8 配当所得に関する事項

配当所得 の種類	支払済の 住民税 (個人番号又は住所別課税)	支払確定年月 の期間	収入金額	必要経費
1		年 月		
2		年 月		
3		年 月		
4		年 月		

9 雑所得(公的年金等以外)に関する事項

種別	支払済の 住民税 (個人番号又は住所別課税)	収入金額	必要経費
1			
2			
3			

10 総合所得・一時所得の所得金額に関する事項

総合所得	長期	短期	収入金額	必要経費	源泉徴収 (個人番号一時的所得)	特別控除額	所得金額 (総合所得一時所得控除)
1							
2							
3							

11 事業専従者に関する事項

氏名	性別	生年月日	所得割 率	所得割 額
1				
2				
3				

12 別荘の扶養親等に関する事項

氏名	性別	生年月日	所得割 率	所得割 額
1				
2				
3				

13 専業主婦に関する事項

氏名	性別	生年月日	所得割 率	所得割 額
1				
2				
3				

14 寄附金に関する事項

寄附先	寄附金 額	寄附 年月日
1		
2		
3		

15 所得金額調整控除に関する事項

氏名	性別	生年月日	所得割 率	所得割 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".

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.

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



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.

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.

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.