

Re: Certificate of tax exemption

What does **a certificate of tax exemption** show that the resident is exempt from “both per capita and per income tax”?

- It refers to a document issued by the municipal office where you live(*) that certifies about your personal taxable income.

For the “Comprehensive Support Fund (Relending),” which is the subject of this exemption, please obtain a certificate for “the fiscal year 2024” showing that you are exempt from “both per capita and per income tax.”

*Certificate for the fiscal year 2024: Please contact the municipal office where you lived as of January 1, 2024

- In some municipalities, instead of a tax exemption certificate, a **“(income) taxation certificate,”** **“municipal inhabitant tax (income/taxation) certificate,”** etc. may be issued, **which states that the taxable amount is “zero.”**

(This is handled in the same way as a tax exemption certificate)

- If you have not filed a tax return or made a year-end adjustment, a certificate of tax exemption may not be issued unless you file a resident tax return.

For information on how to file a resident tax, please contact the tax department, etc. of the municipal office where you live.

Frequently Asked Questions

Q1. Where and how can I obtain a tax exemption certificate?

The Gifu Prefectural Council of Social Welfare and each municipal council of social welfare cannot answer questions about taxes such as the one on the left.

Q2. I want to obtain a tax exemption certificate, but I have not filed a tax return, year-end adjustment or resident tax return.

Please contact the tax department of the municipal office where you live.

Q3. I do not know whether I am exempt from resident tax about myself.

[There is an explanation about the taxation certificate on the reverse side]

[Example of a certificate of tax payment]

令和 年度 市・県民税 所得・課税証明書

【姓のフリガナ】

氏名	
生年月日	
住所	

所得金額合計(注1) 令和 年度分 所得金額合計の内訳

Sample

年税額 (注2)		令和 年度分 年税額の内訳	
0 円		市	県
課税標準額	0 円	税額控除前所得割額	0 円
		税額控除等	0 円
		住宅借入金等特別税額控除	0 円
		寄附金税額控除	0 円
		申告特例控除	0 円
		配当割額・株式等譲渡所得割額控除	0 円
		均等割額	0 円

上記のとおり相違ないことを証明します。

令和 年 月 日 ○○市町村長 □□ □□

年税額 (注3)		令和 年度分 年税額の内訳	
0 円		市	県
課税標準額	0 円	税額控除前所得割額	0 円
		税額控除等	0 円
		住宅借入金等特別税額控除	0 円
		寄附金税額控除	0 円
		申告特例控除	0 円
		配当割額・株式等譲渡所得割額控除	0 円
		均等割額	0 円

Description that **the tax on per capita basis/per income basis are 0**

yen = Non-taxable

*Blank spaces do not imply tax exemption. Please contact the relevant municipal office.