

Notice of the amount of estimated tax prepayment

Estimated tax prepayment must be made when the estimated tax base calculated based on the tax return for income tax and special income tax for reconstruction filed in the previous year is 150,000 yen or more. This written notice is for notifying the amount of estimated tax prepayment.

Your estimated tax base, the amount of estimated tax prepayment, and the due date for tax payment for income tax and special income tax for reconstruction are stated inside bold border box in the form (sample) below. Please keep this written notice carefully as this will be needed when you file a tax return.

Should there be any questions, please contact your local tax office.

(Reference 1): Special credit for the estimated tax prepayment of 30,000 yen is deducted from the amount of estimated tax prepayment.

(Reference 2): Application for the reduction of estimated tax prepayment

Taxpayers may apply for a reduction in the amount of estimated tax prepayment if the estimated self-assessed tax payment amount for the year is expected to be lower than the estimated tax base notified, which could be caused by situations such as the closing or suspension of a taxpayer's business, unemployment, losses resulting from natural disasters, theft, embezzlement, medical expenses, business depression, or an increase in the number of qualified dependents.

(Reference 3): What is the estimated tax prepayment system?

With regard to income tax and special income tax for reconstruction, after calculating annual income and the amount of tax based on the income, taxpayers should file a tax return and pay tax. However, for the purpose of easing taxpayer's burden of paying tax as a one-off and leveling the annual government revenue, a system has been adopted whereby the amount of estimated tax prepayment is calculated based on the tax return filed in the previous year and paid in advance. This system is called the estimated tax prepayment system.

整理番号

様

来年の確定申告の際には、必ず予定納税額(合計欄の金額)を記載し、差し引いて計算してください。

令和 年 月 日

_____ 税務署長

税務署長の氏名の記載及び署長印の押なつは省略してあります。

令和6年分 所得税及び復興特別所得税の予定納税額の通知書（一般用）

●予定納税について

あなたに令和6年分の予定納税基準額及び予定納税額（第1期分）の通知書を送付いたします。この通知書は、令和6年分の所得税及び復興特別所得税の納税額を申告した方が、法令の規定上、令和6年分の税額の一部をあらかじめ納付しなければならないという制度です。予定納税額は、来年の確定申告の際に計算した税額から差し引くことにより精算します。

予定納税額（第1期分）の金額は、予定納税特別控除額（3万円）を差し引いた後の金額を記載しています。

Estimated tax base

予定納税額	第1期分	円
	第2期分	
	合計	

確定申告の際に、予定納税額の合計欄の金額を確定申告書の「予定納税額」欄に記載します。

予定納税基準額	円
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振替納税利用 金融機関名	
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