

## 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): 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 2): 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

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来年の確定申告の際には、必ず**予定納税額(第1期分と第2期分の合計額)**を記載し、差し引いて計算してください。

令和元 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。

### 令和元年分 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**

Amount of estimated tax prepayment  
Please pay the amount stated by the specified date.

申告納税額

確定申告の際には、第1期分と第2期分の合計額を確定申告書(B用)の㊟欄に記載します。

振替納税利用金融機関名

予定納税基準額

Estimated tax base

※令和元年分とは、平成31年1月1日から令和元年12月31日までの期間に係る年分をいいます。

予定納税額	第 1 期 分	円
	第 2 期 分	
確定申告の際には、第1期分と第2期分の合計額を確定申告書(B用)の㊟欄に記載します。		
振替納税利用金融機関名		
予定納税基準額	円	