

Important Points

- About the fiscal year for income certificates, tax declaration certificates, and income & tax declaration certificates: municipal taxes are based on income from January 1st-December 31st, and are levied in the following year. Thus, there will be a one-year discrepancy between the year referenced for income and the fiscal year on the certificate.
- Income certificates, tax declaration certificates, and income & tax declaration certificates are generally issued from the place the applicant was living on January 1st of the relevant year.
- If you're lacking a tax return from the city or the tax office, a payroll report from your place of work, or other required documentation, issuance of income certificates, tax declaration certificates, or income & tax declaration certificates is not possible.
- For property tax certificates, different names will be recognized for solo-owned property and properties that are jointly owned (or in some combination of co-ownership).
- Property taxes are levied annually based on the status as of January 1st. If the property was subdivided on or after January 2nd, do note that the property owner's name will not appear on the tax certificate.
- Certificates cannot be issued to those who are exempt from taxes.
- If you need a tax certificate right away after paying taxes, please bring a receipt of completed payment or your filled-in bankbook (in the case of payment by bank transfer.) If the tax payment isn't confirmed, it may not be reflected in the tax certificate. (If you paid city taxes at a bank/financial institution or a convenience store, it will take a few days for the city to be notified.)