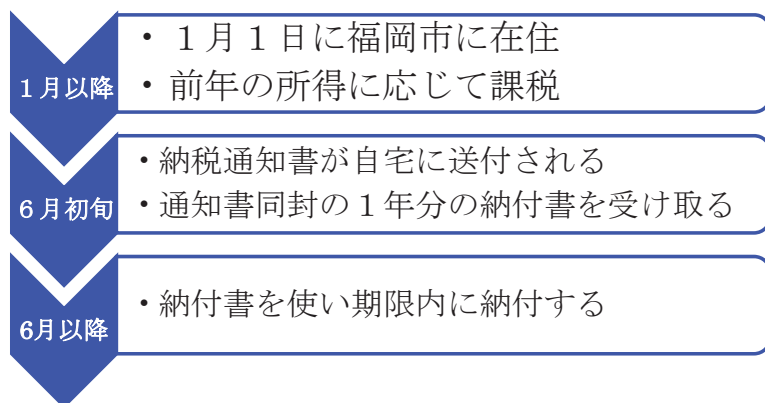


市県民税について

① 市県民税とは？

- ・個人の収入にかかる税金です。
- ・1月1日に福岡市に住んでいた場合、その年の6月に福岡市から市県民税が課税されます。
- ・税額は前年1年間の所得に応じて決定されます。
- ・1年間で100万円を超える収入があると、市県民税が課税される可能性があります。

② 納付の流れ



③ 注意点

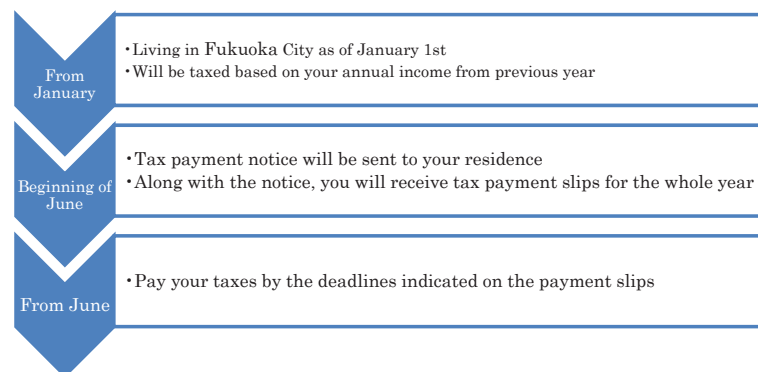
- ・納付が難しい場合、納付方法にご相談がある場合は、納税通知書を受け取ったときに区の納税課に必ずご連絡ください。
- ・税額についてご相談がある場合は区の課税課にご連絡ください。
- ・期限を過ぎても納付がない場合は財産（預金等）の差押処分を受ける可能性があります。
- ・年度途中に自国に帰国された場合でも納税義務は消滅しません。帰国される場合は今後の納付（納税管理人の選定など）のため、区の納税課に必ずご連絡をお願いします。

Regarding Your Local Inhabitant Tax

① What is Local Inhabitant Tax?

- ・The Local Inhabitant Tax (LIT) is a levy on your personal income.
- ・If you live in Fukuoka City as of January 1st, you have to pay LIT from June in the same year, as required by Fukuoka City Government.
- ・The amount of tax you will pay is calculated based on your personal income from the previous year.
- ・If there is income exceeding 1 million yen in one year, you may have to pay LIT.

② Payment Procedure



③ Important Points

- ・If you have difficulty paying your taxes, or have questions about payment method, please contact Tax Payment Section of your local ward office after you have received the tax payment notice.
- ・If you have questions about the tax amount, please contact Tax Imposition Section of your local ward office.
- ・If you fail to pay your taxes even after the deadlines, you may be subjected to seizure of your properties (savings, etc.).
- ・Even if you return to your home country during the fiscal year, you are still obliged to pay taxes. If you are planning to return to your home country, please contact Tax Payment Section of your local ward office in order to set up procedures for your payments (such as designation of a tax manager, etc.).