

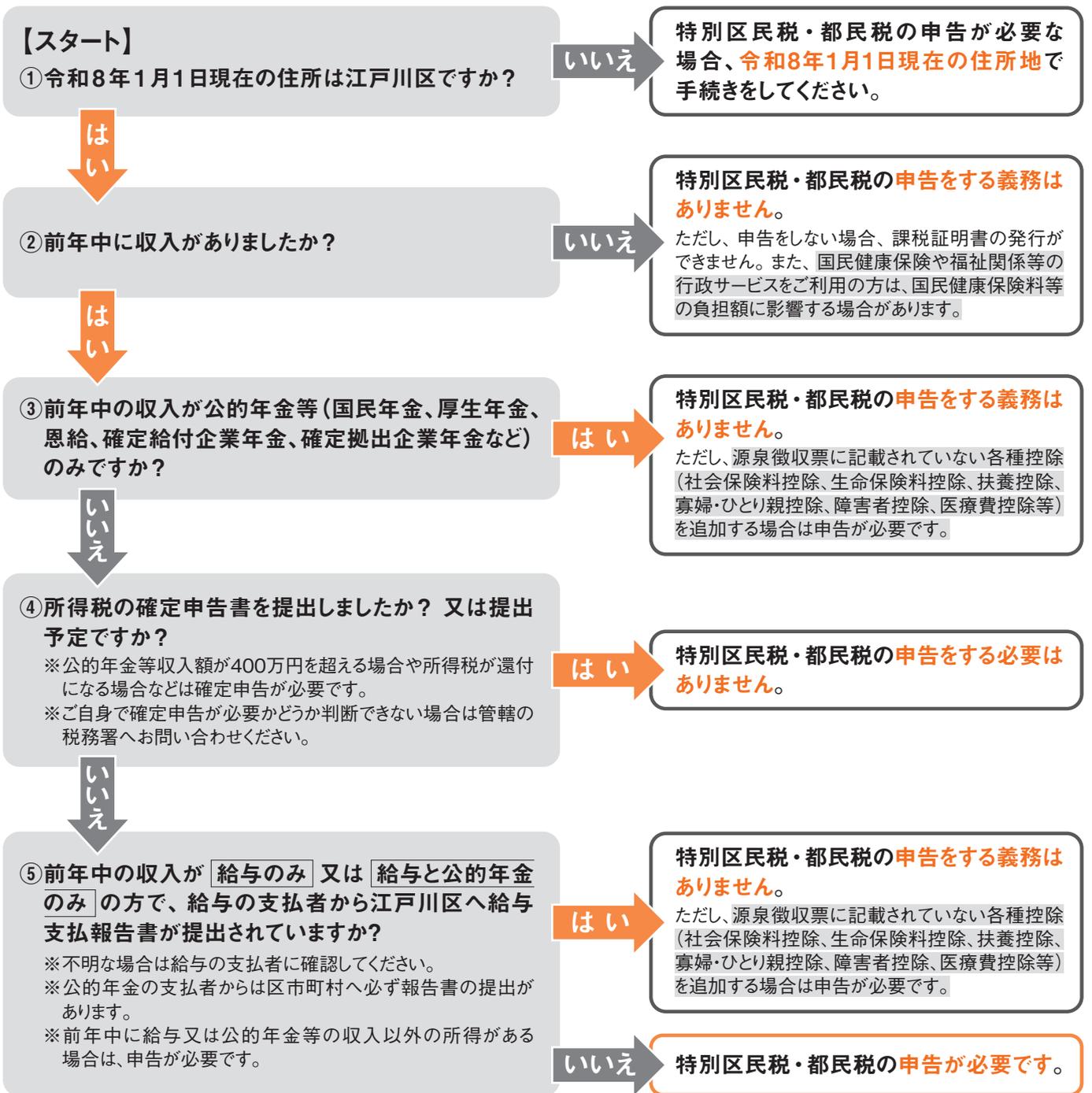
***** 令和8年度 *****
 ***** 特別区民税・都民税申告の手引き *****

申告書の提出は
3月16日
 までです。



令和7年1月から12月までの所得が申告の対象となります。
 前年度の申告書をご提出いただいている方や、特別区民税・都民税の申告が必要と思われる方へ
 お送りしています。申告が不要な場合もありますので、下記フローチャートをご覧ください。
 ※フローチャートは一般的なもので、状況により当てはまらない場合もございます。

下記フローチャートにしたがって、申告が必要な方は特別区民税・都民税の申告書を記入してください。



「特別区民税・都民税の申告が必要です。」に該当した方は、申告書を記載し、必要書類と併せてご提出ください。
 ※記載方法・必要書類については2ページ目以降をご参照ください。

特別区民税・都民税申告のご案内

申告書の提出方法

申告は**郵送又はオンライン**でお願いします。提出期限：令和8年3月16日(月)

同封の返信用封筒に記入済みの申告書と、**申告に必要なもの** 1、2のコピー、3～6を入れてお送りください。
申告書の控えや添付書類の返却をご希望の方は、返送用住所・宛名を記入し切手を貼った返信用封筒を同封してください。なお、申告書の控えをご希望の方は、ご自身で用意した申告書の写しを同封してください。書類の返送には1か月程度かかる場合がございます。あらかじめご了承ください。

申告に必要なもの

申告書のほかに、以下の必要なものをご用意ください。

- 本人確認書類（マイナンバーカード、運転免許証、資格確認書*、在留カード、特別永住者証明など）
（※マイナ保険証をお持ちでない方に交付されます。詳しくは3ページ下部をご覧ください。）
- 個人番号（以下、「マイナンバー」という。）を確認できる書類（マイナンバーカード、通知カード、マイナンバーの入った住民票の写し）
- 給与所得の源泉徴収票（源泉徴収票がない場合は給与明細、支払証明書など）
- 公的年金等の源泉徴収票
- 事業、家賃、地代などの収入および経費がわかるもの
- 各種控除に必要な領収書、証明書（源泉徴収票に記載されていないものについては、領収書や証明書が必要です。領収書は令和7年中に支払ったものが対象です。証明書等がない場合は控除できません。⑤⑥以外は原本が必要です。）
 - 小規模企業共済等掛金：払込証明書
 - 社会保険料：国民年金保険料等は証明書、国民健康保険料、後期高齢者医療保険料、介護保険料などの領収金額がわかるもの
 - 医療費：明細書、医療費控除を受ける対象の書類。領収書による申告はできません。詳しくは同封の医療費控除の明細書の裏面をご確認ください。
 - 生命保険料・地震保険料：控除証明書、支払証明書
 - 障害者：障害の等級のわかる各種書類（申告書を郵送する場合はコピーを同封してください。）
 - 勤労学生：学生証など（申告書を郵送する場合はコピーを同封してください。）
 - 雑損：警察署が発行した盗難届出証明、区市町村又は消防署の罹災証明、領収書等
 - 寄附金：証明書、領収書等
 - 国外にいる被扶養者の扶養控除を受ける場合：送金証明書及び家族証明書等（日本語訳したもの）が必要になります。詳細は国税庁ホームページをご確認ください。

※ 特別区民税・都民税の申告においてもマイナンバーの記入が必要です。
1. 本人確認書類、2. マイナンバーを確認できる書類、マイナンバーの記入方法については、3ページをご覧ください。

ご相談が必要な場合

ご相談が必要な方は、まずはお電話でお問い合わせください。
やむを得ず来庁される場合は下記日程の受付会場へお越しください。
受付時間は午前9時から午後4時30分までです。
江戸川区役所南棟4階2番窓口：2/16(月)～3/16(月)（土日祝日を除く）
小松川区民館 集会室1：2/27(金) 東部区民館 つつじ・りんどう：3/3(火) 葛西区民館 集会室1：3/6(金)
鹿骨区民館 すみれ・りんどう：3/10(火) 小岩区民館 集会室1・2：3/13(金)

申告書の提出は、**郵送受付を原則としているため、受付会場の規模を縮小しています。**
状況によっては、入場を制限する場合がございます。
窓口にお越しの際は、下記の注意事項のとおりお願いします。
・体調の悪い方（せき・37.5度以上の発熱等の症状がある方）は来場をご遠慮ください。
・窓口はおひとり様15分以内を目安とさせていただきます。（時間短縮のため、**申告書は事前に記入の上**、ご持参ください）
・お車での来場はご遠慮ください。
・**確定申告書(所得税)のお預かりはしていません。直接税務署へご提出をお願いします。**

問い合わせ

江戸川区総務部課税課 電話：03(5662)1008・1009(直通)

申告に関するよくある問い合わせはこちら



特別区民税・都民税の申告にはマイナンバーが必要です

申告書にはマイナンバーを必ず記入してください

特別区民税・都民税の申告を行う際には、申告書にあなたや配偶者、扶養親族、専従者のマイナンバーの記入が必要です。マイナンバーカードや住民票などに記載された12桁の数字を申告書の欄に忘れずに記入してください。

申告書表面

あなたのマイナンバーを申告書表面上部の個人番号欄に記入してください。
※下記をお読みいただき、番号確認、本人確認の書類のコピーを同封してください。

配偶者、扶養親族のマイナンバーを申告書表面②③～④配偶者控除・配偶者特別控除・同一生計配偶者、⑤～⑥扶養控除・特定親族特別控除に関する事項の個人番号欄に記入してください。

番号確認、本人確認の書類が必要です

特別区民税・都民税の申告書を提出される際には、なりすまし防止のため、「正しいマイナンバーであることを確認するための『番号確認』と「正しい持ち主であることを確認するための『本人確認』」を行いますので、以下の確認書類が必要になります。郵送の場合はコピーを同封し、窓口にお越しになる場合はご持参ください。
なお、**配偶者、扶養親族、専従者のマイナンバーについては、あなたが申告書に記入される際に本人確認、番号確認を行ってください。**（配偶者、扶養親族、専従者の番号確認書類及び本人確認書類について、同封またはご持参いただく必要はありません。）

| | 番号確認 | 本人確認 |
|---|-----------------------------|----------------------|
| <p>* マイナンバーカード（個人番号カード）をお持ちの場合 「番号確認」と「本人確認」がマイナンバーカード1枚で行えます。（郵送の場合、表面と裏面の両方のコピーを同封してください。）</p> | <p>マイナンバーカード裏面</p> | <p>マイナンバーカード表面</p> |
| <p>* マイナンバーカード（個人番号カード）をお持ちでない場合 「番号確認」と「本人確認」のため、複数の書類が必要です。（郵送の場合、コピーを同封してください。） ※氏名・住所等の変更後に記載事項の変更を行っていない通知カードは「番号確認」書類として使用できません。</p> | <p>通知カードまたはマイナンバー記載の住民票</p> | <p>運転免許証、パスポートなど</p> |

本人確認書類は、**1点で確認できるものと2点以上必要なもの**があります。
※券面に「氏名と生年月日」または「氏名と住所」の記載があるものが対象となります
< 1点で確認できるもの > マイナンバーカード、運転免許証、パスポート、障害者手帳、在留カード、資格確認書*、写真付きの社員証や学生証など
< 2点以上必要なもの > 写真のない社員証や学生証など

※資格確認書について
健康保険証については、新規発行が終了となり、マイナンバーカードを健康保険証として利用する仕組み（以下マイナ保険証）に移行しました。マイナ保険証をお持ちでない方には資格確認書が交付されます。
※資格確認書のコピーを同封する場合、保険者番号及び被保険者記号・番号部分が見えないよう塗りつぶしてご提出ください。

申告書の書き方（おもて）

※申告書には、黒ボールペンを使用してください。消せるボールペンなどは使用しないでください。

以下のような非課税所得のみの方は「非課税所得のみ」を○で囲ってください。
障害年金・遺族年金・遺族恩給（扶助料）・児童扶養手当・特別障害者手当・雇用保険（失業保険）・労災保険・育児休業給付金等

すべての方

既に項目の一部が印字されている場合は、内容を確認の上必要に応じて修正してください。

所得控除を申告する方

※生計を一にする配偶者その他親族が負担することになっている社会保険料、生命保険料、地震保険料、医療費等を、申告者本人が支払っている場合は、合算して申告することができます。

⑬社会保険料控除

該当欄に社会保険の種類と支払った保険料を記入してください。

※配偶者その他親族の年金から特別徴収（天引き）されたものは含めません。

必要なもの：国民年金保険料等は証明書（原本）、国民健康保険料、後期高齢者医療保険料、介護保険料などの領収金額がわかるもの

⑮生命保険料控除、⑯地震保険料控除

控除証明書の控除対象額（支払金額）を記入してください。

必要なもの：保険会社等が発行した令和7年分の控除証明書（原本）

⑰寡婦控除、⑱ひとり親控除

該当する場合は☑を記入してください。

⑲勤労学生控除

該当する場合は☑と学校名を記入してください。

必要なもの：学校等から交付された証明書（学生証の写し等）

⑳～㉒配偶者（特別）控除・同一生計配偶者、

㉓～㉔扶養控除・特定親族特別控除

該当する場合は必要事項を記入してください。マイナンバーも必ず記入してください。

別居の場合は裏面「12 別居の扶養親族等に関する事項」も記入してください。なお、特定親族の場合には、対象者の「特親」欄に○を付け、「控除額」欄に金額を記入してください。

※特定親族やその控除額については、8ページの「特定親族特別控除」の説明でご確認ください。

㉗雑損控除

必要なもの：罹災証明書、災害関連支出の領収書等

㉘医療費控除

詳細は別紙「医療費控除の明細書」を確認してください。

必要なもの：医療費控除の明細書、医療費のお知らせ（医療費通知）の原本

| 令和8年度 特別区民税・都民税申告書 | | 整理番号 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|--|---------|---------|-------|-----------|---------|---------|-------|--------|--------|----|----------------|---------|----------|----------|-------|-------|-------|--|------------|------------|--------|-------|--------|--|-----------|---|--------|-------|--------|--|---------|---|--------|-------|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|
| 提出年月日 令和 年 月 日 | 氏名 江戸川 太郎 | 前年中の収入について (前年1月1日～12月31日) ① 有 ② 無 ③ 非課税所得のみ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 住所 現住所 江戸川区中央1-4-1 第一マンション101号室 1月1日現在の住所 江戸川区 中葛西3-10-1 第二アパート102号室 | 業種又は職業 パート | 電話番号 03-1234-5678 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| フリガナ エドガワ タロウ | 個人番号 (マイナンバー) 1 2 3 4 5 6 7 8 9 1 0 1 | 続柄 本人 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 生年月日 昭和 30・5・26 | 世帯主の氏名 同上 | 性別 本人 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 所得から差し引かれる金額に関する事項 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <tr> <th>社会保険の種類</th> <th>支払った保険料</th> <th>円</th> </tr> <tr> <td>⑬ 国民健康保険</td> <td>100,720</td> <td></td> </tr> <tr> <td>介護保険</td> <td>18,520</td> <td></td> </tr> <tr> <td>合計</td> <td>MJ109</td> <td>119,240</td> </tr> <tr> <th>新生命保険料の計</th> <th>旧生命保険料の計</th> <th>円</th> </tr> <tr> <td>MJ114</td> <td>MJ118</td> <td></td> </tr> <tr> <th>新個人年金保険料の計</th> <th>旧個人年金保険料の計</th> <th>円</th> </tr> <tr> <td>MJ115</td> <td>MJ119</td> <td></td> </tr> <tr> <th>介護医療保険料の計</th> <th>円</th> <th>円</th> </tr> <tr> <td>MJ113</td> <td></td> <td></td> </tr> <tr> <th>地震保険料の計</th> <th>円</th> <th>円</th> </tr> <tr> <td>MJ121</td> <td>MJ122</td> <td></td> </tr> </table> | | | 社会保険の種類 | 支払った保険料 | 円 | ⑬ 国民健康保険 | 100,720 | | 介護保険 | 18,520 | | 合計 | MJ109 | 119,240 | 新生命保険料の計 | 旧生命保険料の計 | 円 | MJ114 | MJ118 | | 新個人年金保険料の計 | 旧個人年金保険料の計 | 円 | MJ115 | MJ119 | | 介護医療保険料の計 | 円 | 円 | MJ113 | | | 地震保険料の計 | 円 | 円 | MJ121 | MJ122 | | | | | | | | | | | | | | | | | | | | | | | | | |
| 社会保険の種類 | 支払った保険料 | 円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ⑬ 国民健康保険 | 100,720 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 介護保険 | 18,520 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 合計 | MJ109 | 119,240 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 新生命保険料の計 | 旧生命保険料の計 | 円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MJ114 | MJ118 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 新個人年金保険料の計 | 旧個人年金保険料の計 | 円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MJ115 | MJ119 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 介護医療保険料の計 | 円 | 円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MJ113 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 地震保険料の計 | 円 | 円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MJ121 | MJ122 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <tr> <th>収入金額等</th> <th>円</th> </tr> <tr> <td>1 給与</td> <td>1,920,500</td> </tr> <tr> <td>2 公的年金等</td> <td>780,100</td> </tr> <tr> <td>3 雑所得</td> <td></td> </tr> <tr> <td>4 所得金額</td> <td></td> </tr> <tr> <td>5 所得から差し引かれる金額</td> <td></td> </tr> <tr> <td>6 雑所得</td> <td></td> </tr> <tr> <td>7 雑所得</td> <td></td> </tr> <tr> <td>8 雑所得</td> <td></td> </tr> <tr> <td>9 雑所得</td> <td></td> </tr> <tr> <td>10 合計</td> <td></td> </tr> <tr> <td>11 雑所得</td> <td></td> </tr> <tr> <td>12 雑所得</td> <td></td> </tr> <tr> <td>13 雑所得</td> <td></td> </tr> <tr> <td>14 雑所得</td> <td></td> </tr> <tr> <td>15 雑所得</td> <td></td> </tr> <tr> <td>16 雑所得</td> <td></td> </tr> <tr> <td>17 雑所得</td> <td></td> </tr> <tr> <td>18 雑所得</td> <td></td> </tr> <tr> <td>19 雑所得</td> <td></td> </tr> <tr> <td>20 雑所得</td> <td></td> </tr> <tr> <td>21 雑所得</td> <td></td> </tr> <tr> <td>22 雑所得</td> <td></td> </tr> <tr> <td>23 雑所得</td> <td></td> </tr> <tr> <td>24 雑所得</td> <td></td> </tr> <tr> <td>25 雑所得</td> <td></td> </tr> <tr> <td>26 雑所得</td> <td></td> </tr> <tr> <td>27 雑所得</td> <td></td> </tr> <tr> <td>28 雑所得</td> <td></td> </tr> <tr> <td>29 雑所得</td> <td></td> </tr> </table> | | | 収入金額等 | 円 | 1 給与 | 1,920,500 | 2 公的年金等 | 780,100 | 3 雑所得 | | 4 所得金額 | | 5 所得から差し引かれる金額 | | 6 雑所得 | | 7 雑所得 | | 8 雑所得 | | 9 雑所得 | | 10 合計 | | 11 雑所得 | | 12 雑所得 | | 13 雑所得 | | 14 雑所得 | | 15 雑所得 | | 16 雑所得 | | 17 雑所得 | | 18 雑所得 | | 19 雑所得 | | 20 雑所得 | | 21 雑所得 | | 22 雑所得 | | 23 雑所得 | | 24 雑所得 | | 25 雑所得 | | 26 雑所得 | | 27 雑所得 | | 28 雑所得 | | 29 雑所得 | |
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| 2 公的年金等 | 780,100 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 4 所得金額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 所得から差し引かれる金額 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 10 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 29 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <tr> <th>所得金額</th> <th>円</th> </tr> <tr> <td>1 雑所得</td> <td></td> </tr> <tr> <td>2 雑所得</td> <td></td> </tr> <tr> <td>3 雑所得</td> <td></td> </tr> <tr> <td>4 雑所得</td> <td></td> </tr> <tr> <td>5 雑所得</td> <td></td> </tr> <tr> <td>6 雑所得</td> <td></td> </tr> <tr> <td>7 雑所得</td> <td></td> </tr> <tr> <td>8 雑所得</td> <td></td> </tr> <tr> <td>9 雑所得</td> <td></td> </tr> <tr> <td>10 雑所得</td> <td></td> </tr> <tr> <td>11 雑所得</td> <td></td> </tr> <tr> <td>12 雑所得</td> <td></td> </tr> <tr> <td>13 雑所得</td> <td></td> </tr> <tr> <td>14 雑所得</td> <td></td> </tr> <tr> <td>15 雑所得</td> <td></td> </tr> <tr> <td>16 雑所得</td> <td></td> </tr> <tr> <td>17 雑所得</td> <td></td> </tr> <tr> <td>18 雑所得</td> <td></td> </tr> <tr> <td>19 雑所得</td> <td></td> </tr> <tr> <td>20 雑所得</td> <td></td> </tr> <tr> <td>21 雑所得</td> <td></td> </tr> <tr> <td>22 雑所得</td> <td></td> </tr> <tr> <td>23 雑所得</td> <td></td> </tr> <tr> <td>24 雑所得</td> <td></td> </tr> <tr> <td>25 雑所得</td> <td></td> </tr> <tr> <td>26 雑所得</td> <td></td> </tr> <tr> <td>27 雑所得</td> <td></td> </tr> <tr> <td>28 雑所得</td> <td></td> </tr> </table> | | | 所得金額 | 円 | 1 雑所得 | | 2 雑所得 | | 3 雑所得 | | 4 雑所得 | | 5 雑所得 | | 6 雑所得 | | 7 雑所得 | | 8 雑所得 | | 9 雑所得 | | 10 雑所得 | | 11 雑所得 | | 12 雑所得 | | 13 雑所得 | | 14 雑所得 | | 15 雑所得 | | 16 雑所得 | | 17 雑所得 | | 18 雑所得 | | 19 雑所得 | | 20 雑所得 | | 21 雑所得 | | 22 雑所得 | | 23 雑所得 | | 24 雑所得 | | 25 雑所得 | | 26 雑所得 | | 27 雑所得 | | 28 雑所得 | | | |
| 所得金額 | 円 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 10 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 11 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 13 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 15 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 16 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 18 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 19 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 21 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 23 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 24 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 25 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 26 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 27 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 28 雑所得 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

申告書の書き方（うら）

営業・農業・不動産所得がある方

収支内訳書等に基づき、収入金額・必要経費等を記入し、所得金額（収入金額から必要経費を差し引いた額）を申告書表面「2 所得金額」の①～③の該当欄に記入してください。

雑所得（公的年金等以外）がある方

収入金額・必要経費等を記入し、所得金額（収入金額から必要経費を差し引いた額）を申告書表面「2 所得金額」の⑧～⑨の該当欄に記入してください。

別居の扶養親族等がいる方

表面「3 所得から差し引かれる金額に関する事項」の「⑳～㉔配偶者控除・配偶者特別控除・同一生計配偶者」、裏面「11 事業専従者に関する事項」に記入した親族のうち、別居の親族がいる場合に記入してください。また、扶養親族が国外居住者の場合は、提出が必要な書類があります。詳細は国税庁ホームページをご確認ください。

寄附金を支払った方

寄附先と支払金額を記入してください。ふるさと納税は「都道府県・市区町村分（特例控除対象）」に該当します。
必要なもの：寄附金受領証明書（原本）
※ふるさと納税ワンストップ特例を申請された方が特別区民税・都民税の申告をすると、ワンストップ特例は無効になりますので、ワンストップ特例分も含めたすべての寄附について記入してください。

所得から差し引かれる控除について（主な控除一覧）

| 社会保険料控除 | 国民年金保険料等（ 証明書が必要 ）、国民健康保険料、後期高齢者医療保険料、介護保険料、または給与から差引かれた社会保険料の全額（保険料が年金から差引かれている場合、対象は申告者本人の分に限り。） | | | | | | | | | | | | | | | | | | | | |
|--------------------|---|-------------------|-----|-----------|--------|--------------------|------------------|--------------------|-------------------|----------|-----------|------------|-----|-----------|--------|--------------------|------------------|--------------------|-------------------|----------|-----------|
| 小規模企業共済等掛金控除 | 小規模企業共済等掛金として支払った金額の全額（第一種共済掛金および心身障害者扶養共済掛金および確定拠出年金法に基づく年金加入者掛金が該当します。） 証明書が必要 です。 | | | | | | | | | | | | | | | | | | | | |
| 生命保険料控除 | <p>○平成23年12月31日以前に契約締結した保険契約等（旧契約）に係る控除 一般の生命保険料、個人年金保険料を支払った場合に受けられます。 証明書が必要です。 ※ それぞれの適用限度額は35,000円、合計適用限度額は70,000円です。</p> <table border="1"> <tr> <th>支払った保険料（A）</th> <th>控除額</th> </tr> <tr> <td>15,000円まで</td> <td>(A)の全額</td> </tr> <tr> <td>15,000円超 40,000円まで</td> <td>(A)×1/2 + 7,500円</td> </tr> <tr> <td>40,000円超 70,000円まで</td> <td>(A)×1/4 + 17,500円</td> </tr> <tr> <td>70,000円超</td> <td>一律35,000円</td> </tr> </table> <p>○平成24年1月1日以後に契約締結した保険契約等（新契約）に係る控除 一般の生命保険料、個人年金保険料、介護医療保険料を支払った場合に受けられます。 証明書が必要です。 ※ それぞれの適用限度額は28,000円、合計適用限度額は70,000円です。</p> <table border="1"> <tr> <th>支払った保険料（B）</th> <th>控除額</th> </tr> <tr> <td>12,000円まで</td> <td>(B)の全額</td> </tr> <tr> <td>12,000円超 32,000円まで</td> <td>(B)×1/2 + 6,000円</td> </tr> <tr> <td>32,000円超 56,000円まで</td> <td>(B)×1/4 + 14,000円</td> </tr> <tr> <td>56,000円超</td> <td>一律28,000円</td> </tr> </table> | 支払った保険料（A） | 控除額 | 15,000円まで | (A)の全額 | 15,000円超 40,000円まで | (A)×1/2 + 7,500円 | 40,000円超 70,000円まで | (A)×1/4 + 17,500円 | 70,000円超 | 一律35,000円 | 支払った保険料（B） | 控除額 | 12,000円まで | (B)の全額 | 12,000円超 32,000円まで | (B)×1/2 + 6,000円 | 32,000円超 56,000円まで | (B)×1/4 + 14,000円 | 56,000円超 | 一律28,000円 |
| | 支払った保険料（A） | 控除額 | | | | | | | | | | | | | | | | | | | |
| | 15,000円まで | (A)の全額 | | | | | | | | | | | | | | | | | | | |
| | 15,000円超 40,000円まで | (A)×1/2 + 7,500円 | | | | | | | | | | | | | | | | | | | |
| | 40,000円超 70,000円まで | (A)×1/4 + 17,500円 | | | | | | | | | | | | | | | | | | | |
| | 70,000円超 | 一律35,000円 | | | | | | | | | | | | | | | | | | | |
| 支払った保険料（B） | 控除額 | | | | | | | | | | | | | | | | | | | | |
| 12,000円まで | (B)の全額 | | | | | | | | | | | | | | | | | | | | |
| 12,000円超 32,000円まで | (B)×1/2 + 6,000円 | | | | | | | | | | | | | | | | | | | | |
| 32,000円超 56,000円まで | (B)×1/4 + 14,000円 | | | | | | | | | | | | | | | | | | | | |
| 56,000円超 | 一律28,000円 | | | | | | | | | | | | | | | | | | | | |

| 生命保険料控除 | <p>一般の生命保険料控除と個人年金保険料控除においては、新契約での控除額と旧契約での控除額を合計することができますが、この場合の各控除額の適用限度額は28,000円です。 なお、合計後の一般の生命保険料控除と個人年金保険料控除に加え、介護医療保険料控除があり、控除額合計が70,000円を超えた場合でも、合計適用限度額は70,000円です。</p> | | | | | | | | | | | | | | | | | | | | | | |
|-----------|---|-----------|-------------|------------------|------------------|-------------|--------------|----|-----------|---------|-----|----------|--------|---------------|---------|------------------|------------------|--|--|--|--|---------------|---------|
| 地震保険料控除 | <p>○地震保険料・・・特定の損害保険契約等に係る地震等損害部分の保険料や掛金を支払った場合に受けられます。（控除上限額25,000円） 証明書が必要です。 ○旧長期損害保険料・・・平成18年12月31日までに締結した損害保険契約等で、保険期間又は共済期間が10年以上であり満期返戻金等のある場合に受けられます。（保険期間又は共済期間の始期が平成19年1月1日以後のものは除きます。また、平成19年1月1日以後にその損害保険契約等の変更をしていないものに限り。） 控除上限額10,000円） 証明書が必要です。 ※ 地震保険と旧長期損害保険の双方を支払っている場合：控除額（限度額25,000円）=地震の控除額+旧長期の控除額 ただし、1つの保険契約について地震保険料と旧長期損害保険料の双方に該当する場合は、「地震保険料分の控除」または「旧長期損害保険料分の控除」のどちらか一方しか控除は受けられません。</p> <table border="1"> <tr> <th>区分</th> <th>支払った保険料額（A）</th> <th>地震保険料の控除額</th> <th>区分</th> <th>支払った保険料額（A）</th> <th>旧長期損害保険料の控除額</th> </tr> <tr> <td rowspan="2">地震</td> <td>50,000円まで</td> <td>(A)×1/2</td> <td rowspan="2">旧長期</td> <td>5,000円まで</td> <td>(A)の全額</td> </tr> <tr> <td>50,000円を超える場合</td> <td>25,000円</td> <td>5,000円超15,000円まで</td> <td>(A)×1/2 + 2,500円</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>15,000円を超える場合</td> <td>10,000円</td> </tr> </table> <p>▶申告書には前年中に支払った保険料の計を該当する区分に記入してください。</p> | 区分 | 支払った保険料額（A） | 地震保険料の控除額 | 区分 | 支払った保険料額（A） | 旧長期損害保険料の控除額 | 地震 | 50,000円まで | (A)×1/2 | 旧長期 | 5,000円まで | (A)の全額 | 50,000円を超える場合 | 25,000円 | 5,000円超15,000円まで | (A)×1/2 + 2,500円 | | | | | 15,000円を超える場合 | 10,000円 |
| 区分 | 支払った保険料額（A） | 地震保険料の控除額 | 区分 | 支払った保険料額（A） | 旧長期損害保険料の控除額 | | | | | | | | | | | | | | | | | | |
| 地震 | 50,000円まで | (A)×1/2 | 旧長期 | 5,000円まで | (A)の全額 | | | | | | | | | | | | | | | | | | |
| | 50,000円を超える場合 | 25,000円 | | 5,000円超15,000円まで | (A)×1/2 + 2,500円 | | | | | | | | | | | | | | | | | | |
| | | | | 15,000円を超える場合 | 10,000円 | | | | | | | | | | | | | | | | | | |
| 寡婦・ひとり親控除 | <p>○寡婦・・・下記のどちらかに該当し、共通要件を満たす場合に受けられます。 ・子以外の扶養親族がいる場合で、夫と離別もしくは死別し婚姻していない場合、または夫が生死不明の場合 ・扶養親族がいない場合は、夫と死別または夫が生死不明の場合 ○ひとり親・・・婚姻歴や性別にかかわらず現に婚姻をしていない人または配偶者が生死不明の場合で、生計を一にする子（他の人の扶養でなく、総所得金額等が58万円以下）がいて、共通要件を満たす場合に受けられます。 共通要件…(1) 合計所得金額が500万円以下である。 (2) 事実上婚姻関係と同様の事情にあると認められる一定の人がいない。</p> | | | | | | | | | | | | | | | | | | | | | | |
| 勤労学生控除 | <p>あなたが令和7年12月31日現在、学校に通学している場合に受けられます。学校名等を記入してください。なお、合計所得金額が85万円以下で勤労によらない所得（配当等）が10万円以下でなければ受けられません。対象者は、申告者本人です。学生証等が必要です。 ※ 通学している学校が勤労学生控除を受けられるかどうかは、学校の窓口で確認してください。</p> | | | | | | | | | | | | | | | | | | | | | | |
| 障害者控除 | <p>あなたやあなたが扶養している人が令和7年12月31日現在、障害者である場合に受けられます。等級のわかる各種手帳を提示してください。郵送の場合、手帳の等級が記載されたページのコピーを同封してください。 配偶者・扶養親族の方が同居の特別障害の場合、控除額にそれぞれ23万円が加算されます。</p> | | | | | | | | | | | | | | | | | | | | | | |
| 配偶者控除 | <p>あなたの前年中の合計所得金額が1,000万円以下、かつ、令和7年12月31日現在あなたと生計を一にする配偶者の合計所得金額が58万円（給与収入のみで123万円）以下の場合に受けられます。</p> | | | | | | | | | | | | | | | | | | | | | | |
| 扶養控除 | <p>令和7年12月31日現在、あなたと生計を一にする16歳以上（平成22年1月1日以前生まれ）の親族の合計所得金額が58万円（給与収入のみで123万円）以下の場合に受けられます。 ※ 配偶者・扶養親族の方が障害者に該当される場合、等級がわかる各種手帳をコピーし申告書に同封してください。 ※ 配偶者・扶養親族の方が国外居住の場合は、生計が一であることを証明する書類（送金証明等）や親族関係書類（外国人の方等のみ）等が必要になります。証明書等がない場合は、扶養親族として認められません。詳細は国税庁ホームページをご確認ください。 ※ 配偶者、扶養親族のマイナンバーを記入した場合は、記入したマイナンバーが正しいことをあなたが確認してください。配偶者、扶養親族の番号確認書類（マイナンバーカード等）を同封、提示する必要はありません。 特定扶養：平成15年1月2日から平成19年1月1日生まれ……………控除額45万円 老人扶養：昭和31年1月1日以前生まれ……………〃 38万円 同居老親等：上記の老人扶養のうち、あなたか配偶者の直系尊属で同居している場合……………〃 45万円 その他扶養：上記以外の扶養親族（16歳未満を除く。）……………〃 33万円</p> | | | | | | | | | | | | | | | | | | | | | | |

（8ページに続きます。）

〈7ページの続きです。〉

| 特定親族特別控除 | 令和7年12月31日現在、あなたと生計を一にする19歳以上23歳未満の親族等で、合計所得金額が一定金額以下の控除対象扶養親族に該当しない者(特定親族)がいる場合に受けられます。 | 特定親族の合計所得金額(給与収入金額) | |
|----------|--|--|------|
| | | 58万円超 95万円以下(123万円超 160万円以下) | 45万円 |
| | | 95万円超 100万円以下(160万円超 165万円以下) | 41万円 |
| | | 100万円超 105万円以下(165万円超 170万円以下) | 31万円 |
| | | 105万円超 110万円以下(170万円超 175万円以下) | 21万円 |
| | | 110万円超 115万円以下(175万円超 180万円以下) | 11万円 |
| | | 115万円超 120万円以下(180万円超 185万円以下) | 6万円 |
| | | 120万円超 123万円以下(185万円超 188万円以下) | 3万円 |
| 基礎控除 | 納税義務者本人の合計所得金額に応じた控除。 | 合計所得金額 | |
| | | 2,400万円以下 | 43万円 |
| | | 2,400万円超2,450万円以下 | 29万円 |
| | | 2,450万円超2,500万円以下 | 15万円 |
| | 2,500万円を超える場合 | 適用無し | |
| 雑損控除 | 災害や盗難などで損害(補填金を除く。扶養親族等が受けた損害も含む。)がある場合に受けられます。 損害を受けたこと、修繕費、補填金がかかる各書類が必要です (例. 罹災証明+修繕費の領収書)。 | | |
| 医療費控除 | <p>○通常の医療費控除…医療費を支払った場合に受けられます。明細書が必要です。(明細書の「医療費通知に記載された事項」に記入した場合、医療費通知も必要です。) [控除額]=[前年中支払った医療費-保険など補てんされる金額]-[10万円または総所得金額等の5%のどちらか少ない方] (控除額の限度額は200万円です。)</p> <p>○セルフメディケーション税制…あなたが健康の保持増進及び疾病の予防として一定の取組を行っており、かつ、あなたやあなたと生計を一にする配偶者や親族が特定一般用医薬品等購入費を支払った場合に受けられます。明細書が必要です。 [控除額]=[前年中支払った特定一般用医薬品等購入費-保険など補てんされる金額]-[12,000円] (控除額の限度額は88,000円です。)</p> <p>※ 通常の医療費控除とセルフメディケーション税制による医療費控除はどちらか一方のみ適用となります。 ※ 領収書の添付による申告はできません。 ※ セルフメディケーション税制を選択する方は、明細書を江戸川区ホームページよりダウンロードしていただくか、江戸川区総務部課税課までお問い合わせください。</p> | | |
| | 所得金額調整控除 | <p>(1) 子ども・特別障害者等を有する場合、または(2) 給与所得と年金所得の双方を有する場合に受けられます。</p> <p>(1) 給与等の収入金額が850万円を超え、かつ、下記のいずれかに該当する場合</p> <ul style="list-style-type: none"> ・あなたが特別障害者である場合 ・23歳未満の扶養親族を有する場合 ・特別障害者である同一生計配偶者または扶養親族を有する場合 <p>[控除額]=[給与等の収入金額-850万円]×10% (控除額の限度額は15万円です。)</p> <p>(2) 給与所得及び年金所得の双方を有し、双方の金額の合計が10万円を超える場合</p> <p>[控除額]=[給与所得※]+[年金所得※]-10万円</p> <p>※ それぞれ10万円を超える場合は10万円とする</p> | |

ご注意ください

収入がなくても申告が必要な場合があります。

☆ 区の行政サービス(国民健康保険、介護保険、各種手当など)を受けている方は申告をしてください。

納税通知書の発送について

普通徴収分(ご自分で年4回で納めていただく方)の特別区民税・都民税・森林環境税納税通知書は、6月中旬にお送りします。

非課税の方には、特別区民税・都民税・森林環境税納税通知書をお送りしていませんので、あらかじめご了承ください。