

【Individual citizen's tax reductions】

There are tax reduction opportunities for people having difficulty paying taxes as a result of the earthquake disaster.

Please consult the **Tax Affairs Section** at your local ward office to inquire.

Applications for tax reductions must be made every fiscal year and within the allotted time period.

【At the time of the disaster】

● In case the tax payer died due to a disaster such as earthquake, typhoon, lighting, fire etc. :

- ① Reduction percentage Full amount
- ② Attachable documents Disaster victims certificate

● In case the tax payer was rendered disabled due to a disaster:

- ① Reduction percentage 90%
- ③ Attachable documents Disaster victims certificate、Disabled ID Handbook

● Price of damages incurred by residential property assets (House/household assets), compensation for insurance fees、reimbursement etc. **will be calculated after being subtracted from the total amount of damages**; however, only when the residential or household asset value is above 30%.

- ① Income restriction Total income for previous year is below 10 million yen
- ② Reduction percentage 12.5% to full amount
- ③ Attachable documents Disaster victim certificate, itemized receipt of damaged house/household assets, contract of property/casualty insurer, documents explaining damage insurance.

【Difficulties living】

● For applicants who began living on welfare in the middle of the year:

- ① Reduction percentage Total withstanding amount after reduction application
- ② Attachable documents Protection certificate

● Applicants who were students on December 31st 2015 or at the time of reduction application on a per capita basis only.

- ① Reduction percentage Total amount (per capita)
- ② Attachable documents Student card, certificate of student status

● For people who will have prolonged **difficulty paying income tax despite postponement due to drastic drop in income following unemployment**; or for those who can confirm that their expected amount of income in the corresponding year will be less than 50% of that of the previous year

*Applicable persons: employees terminated or business owners forced to resign. Personally chosen resignations and/or compulsory retirement cases do not apply.

- ① Income restriction Total income for previous year is below 6 million yen
- ② Reduction percentage 20% to full amount * Full amount is per capita only
- ③ Attachable documents Employment insurance card 、 Income circumstances declaration form, document stating income, bankbook

● For the inheritors of tax payers that died in the disaster whose expected income amount in the corresponding year (including that of the deceased tax payer) will now be less than 50% of that of the previous year

- ① Income restrictions Total income of inheritor for previous year is below 6 million yen
- ② Reduction percentage 20% to full amount * Full amount is per capita only
- ③ Attachable documents Document stating life insurance contract and amount, Income circumstances declaration form, document stating income, bankbook

● For those who will have prolonged difficulty paying income taxes despite postponement due to tax payer's or family member's expensive medical fees; for those whose medical expenses (compensation money calculated after subtracting health insurance and reimbursement amounts) will be more than 30% of their total income for the previous year_

- ① Income restrictions Total income of inheritor for previous year is below 6 million yen
- ② Reduction percentage 16.7% (=1/6) to full amount * Full amount is per capita only
- ③ Attachable documents Medical certificate、 Medical expenses receipts、 documents proving the amount of compensation from health insurance union etc., income circumstances declaration form, document stating income, bankbook

【Notes】

Reductions restricted to payable amount after date of application only.
Applications must be made no later than 7 days before the payment period.
(E. g.)

Normal income tax payment : First payment period Thursday, June 30 2016
7 days before payment period Thursday, June 23 2016

Special income tax payment : First payment period Monday, July 11 2016

7 days before payment period Monday, July 4 2016

Previously paid taxes are not applicable for reductions. Please be advised.

Processing for reductions may take some time.

Income and assets, living conditions will be reviewed. Applicants are subject to disqualification due to failure to pass review.

You may be required to submit documents in addition to those listed above.

Reductions must be applied for every fiscal year for as long as they are necessary.

【Contact us】

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| Chuo-Tax Affairs Section (City hall) | TEL : 096-328-2181 | FAX : 096-324-1474 |
| Higashi-Tax Affairs Section (Higashi ward office) | TEL : 096-367-9138 | FAX : 096-367-9302 |
| Nishi-Tax Affairs Section (Nishi ward office) | TEL : 096-329-1174 | FAX : 096-329-1326 |
| Minami-Tax Affairs Sections (Minami ward office) | TEL : 096-357-4143 | FAX : 096-357-4342 |
| Kita-Tax Affairs Section (Kita ward office) | TEL : 096-272-1114 | FAX : 096-215-3322 |