

Payment of benefit (adjustment benefit) to “those who are expected to be unable to receive the full amount of the flat-amount tax reduction”

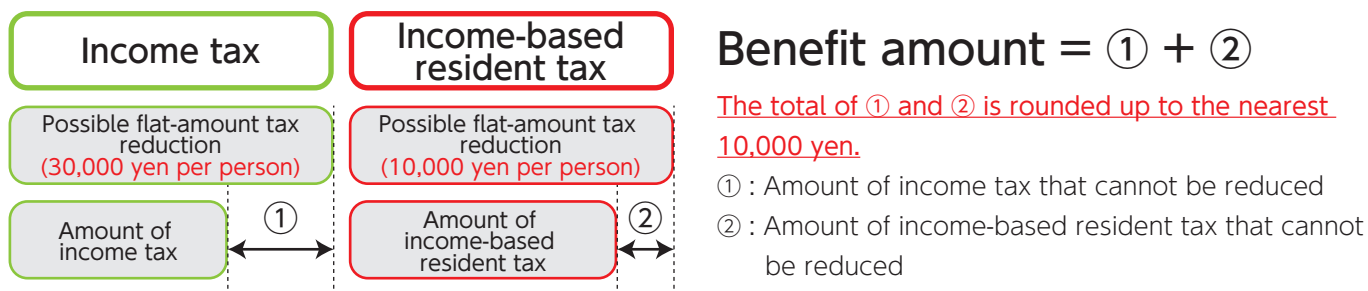
What are adjustment benefits?

- As part of the support for high prices under the Comprehensive Economic Measures to End Deflation, a “flat-amount tax reduction” of 30,000 yen per taxpayer and one spouse or dependent of the same household will be provided from the income tax rate for the tax year 2024 and 10,000 yen from the income-based resident tax for the tax year 2024. ^(Note 1)

(Possible flat-amount tax reduction= Total of 40,000 yen per person)

- In such a case, those who are expected to be unable to receive the full amount of the flat-amount tax reduction will be provided with an “adjustment benefit” by rounding up to the nearest 10,000 yen of the amount that cannot be fully received from the said tax reduction. ^(Note 2)

<Image of adjustment benefit>



(Note 1) For details on the flat-amount tax reduction, please refer to the website of the National Tax Agency or the Ministry of Internal Affairs and Communications.

(Note 2) The amount of benefits is calculated based on the taxation status in 2023, and is paid by the individual resident tax organization for the fiscal year 2024. In some cases, such as when the income tax for 2024 is lower than the income tax for 2023, additional benefits may be paid after the income tax for 2024 is determined.

Eligibility and amount of payment

The amount paid shall depend on each taxation situation, and the following is just an example.

- Those who pay either income tax or individual resident tax, and who are expected to be unable to receive the full amount of the fixed-rate tax reduction, are eligible for the allowance benefit.
- The following are practical examples of the allowance benefit amount

<Example 1> In the case of a taxpayer who lives alone and pays 10,000 yen in income tax and 20,000 yen in resident tax (before tax reduction)

⇒ The taxpayer will receive a 10,000 yen tax reduction from their income tax and a 10,000 yen tax reduction from their income-based resident tax.

The portion of income tax that cannot be fully reduced by the fixed-rate tax reduction, which is 20,000 yen, will be paid as an adjustment benefit.

<Example 2> A family of four, one of whom is a taxpayer of 30,000 yen for income tax and 20,000 yen for resident tax (before tax reduction) ^(Note 3)

⇒ The taxpayer will receive a 30,000 yen tax reduction from their income tax and a 20,000 yen tax reduction from their income-based resident tax.

A total of 110,000 yen (90,000 yen for income tax and 20,000 yen for resident tax) will be paid as an adjustment benefit.

(Note 3) The dependent(s) reported for income tax and individual resident tax purposes shall be the basis for calculating the flat-rate tax reduction and the adjustment benefit. For details, please refer to the website of the National Tax Agency or the Ministry of Internal Affairs and Communications.

Procedure for receiving the adjustment benefit

The following notices will be sent to those who are eligible.

- To those who **have registered a** "public money receiving account" (Note 4) → "Payment Provision Notice Form"
- To those who have **not registered a** "public money receiving account" → "Payment Provision Confirmation Form"

(Note 4) "Public money receiving account" is an account registered with the government as an account to receive benefits, etc., together with your Individual Number.



- If you received a "Payment Provision Notice Form" and wish to receive the adjustment benefit as described in the notice, you **do not need to complete any procedures.**
- If you received the "Payment Provision Confirmation Form", **you must reply to the confirmation letter or submit an online application** to receive the adjustment benefit.



- For those who received the "Payment Provision Notice Form", if there are no declarations of refusal to receive the benefit or changes in the beneficiary account by the due date, the benefit will be transferred to your bank account as indicated on the notice.
- For those who have returned the "Payment Provision Confirmation Form" or submitted an online application, the benefit will be transferred to your bank account in timely order after a screening process (approximately four weeks after receipt of the confirmation form).

Other matters



Please beware of **"bank transfer scams"** and **"identity theft"** of benefit payment (adjustment benefit) to those who are expected to be unable to receive the full flat-rate tax reduction!

If you receive a suspicious phone call or mail at your home or office, etc., from someone pretending to be from a prefectural, city, ward, town, village, or national government (government employee), please contact your local police station or the Police Consultation Line (# 9110). If you receive an email claiming to be from a prefectural, city, ward, town, village, or national government agency that you do not recognize, please do not access the URL in the email or submit any personal information and delete it as soon as possible.

For inquiries, please contact

Utsunomiya City Flat-amount Tax Reduction and Adjustment Benefit Call Center

Help desk for "those who are expected to be unable to receive the full amount of the flat-amount tax reduction".



0120 - 483 - 049

choseikyufu_u@cin-group.com

Hours: 9:00 a.m. to 5:00 p.m. (except Saturdays, Sundays, and national holidays)

The progress of your application can be checked using this QR code.



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