

Notice regarding “Adjustment Benefit (Supplemental Payment)” for “Those Expected Not to Fully Receive the Fixed-Amount Tax Reduction Adjustment Benefit”

What is the “Adjustment Benefit (Supplemental Payment)” ?

The “**Supplemental Payment**” of the Adjustment Benefit refers to an **additional benefit provided in cases where the initial adjustment benefit amount is found to be insufficient** due to the following reasons.

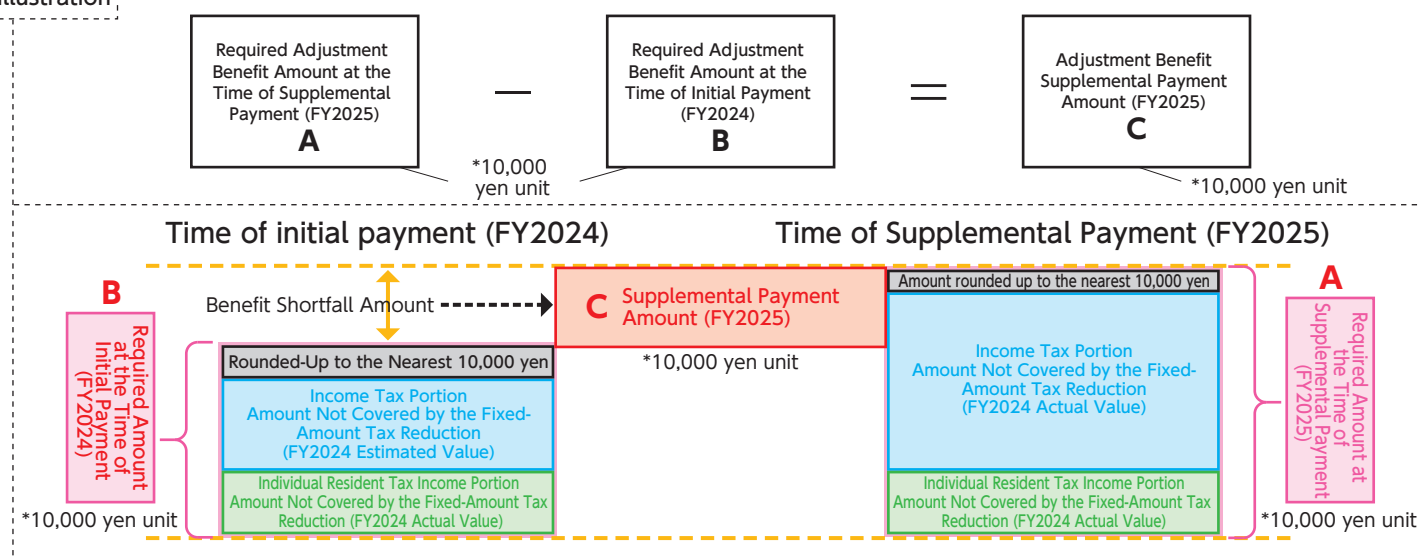
Eligible person I: A person for whom, after his/her actual income tax for FY2024 and the actual amount of fixed-amount tax reduction, etc. are finalized, a difference arises between the required amount that the person should receive with the initial adjustment benefit amount due to the calculation at the time of the initial adjustment benefit being calculated based on the FY2023 income (estimated income tax for FY2024), or other reasons, is eligible to receive the difference.

*For those who were expected not to fully benefit from the fixed-amount tax reduction, an initial adjustment benefit was provided in FY2024 based on the estimated shortfall amount.

Examples

- A person whose income in FY2024 decreased compared to his/her income in FY2023, resulting in: “Estimated income tax for FY2024 (based on FY2023 income)” > “Actual income tax for FY2024 (based on FY2024 income)”
- A person whose number of dependents increased during FY2024 due to events such as the birth of a child, resulting in: “Eligible amount of the fixed-amount tax reduction for the income tax portion (at the time of initial benefit)” < “Eligible amount of the fixed-amount tax reduction eligible amount for the income tax portion (at the time of supplemental benefit)”

Illustration



*Please note that those who have already received a total of 40,000 yen in fixed-amount tax reductions (combined income tax and individual resident tax), or whose total income exceeds 18.05 million yen, are not eligible for the adjustment benefit.

*If the “Required Adjustment Benefit Amount at the Time of Supplemental Payment” (A) is less than the “Required Adjustment Benefit Amount at the Time of Initial Payment” (B), repayment of the surplus amount will not be required.

Eligible Person II: A person who was not eligible for the fixed-amount tax reduction either as a taxpayer or as a dependent, and who is also not the head or member of a household under any low-income household benefit programs (FY2023 benefit for inhabitant tax-exempt households (70,000 yen), FY2023 benefit for households taxed only the per capita resident tax (100,000 yen), FY2024 benefit for newly inhabitant tax-exempt or per capita-taxed households (100,000 yen), will receive a fixed benefit of 40,000 yen per person in principle. *If the individual was residing overseas as of January 1, 2024, the amount will be 30,000 yen.

Examples

- Family employee of a blue return taxpayer, family employee (white return)
- A person whose total income exceeds 480,000 yen

Benefit Payment Procedures

Eligible persons will be notified as follows:

- For those whose bank account information is already held by the city (i.e., recipients of the initial adjustment benefit or those who have registered a “Public Money Receiving Account” *) → [Benefit Confirmation Form] If you do not submit a request to decline the benefit or change the account by the specified deadline and agree with the contents of the confirmation form, **no further action is necessary, and the benefit will be transferred directly to your account.**
*A “Public Money Receiving Account” refers to a bank account registered with the national government along with your My Number for the purpose of receiving public funds such as benefits.
- For those other than the above → [Payment Notification]
To receive the benefit, you must return the confirmation form. After the form is reviewed, the benefit will be transferred to your account in sequential order (approximately 4 weeks after receipt of the form).

● Those who have moved in and out of Utsunomiya multiple times during FY2024 or whose individual resident tax information for FY2024 cannot be confirmed by Utsunomiya City

In principle, documents related to the supplemental payment will be sent to the eligible person's current address. However, if Utsunomiya City is unable to confirm the necessary information, such as the initial adjustment benefit or taxation details, and cannot identify the person as eligible, no documents will be sent.

If you believe you may be eligible based on the **examples** shown on the front side of this leaflet, please contact the call center listed below. If you are potentially eligible, an application form will be sent to you.

Once the application form arrives, please return it along with the required documents. If, upon review, you are confirmed to be eligible, you will be provided with further instructions regarding the benefit procedure.

! Other

Beware of **“bank transfer scams”** and **“personal information theft”** related to the additional benefit (“Adjustment Benefit (Supplemental Payment)”) for “those expected not to fully receive the fixed-amount tax reduction” !

If you receive suspicious phone calls or letters at home or at work from someone claiming to be an official from a prefectural government, municipality, or the national government, please contact your local municipal office or the nearest police station, or call the police consultation hotline at #9110.

Also, if you receive an unexpected email claiming to be from a government agency, do not click on any links or enter any personal information. Please delete the email promptly.

Contact Details

Utsunomiya City Adjustment Benefit (Supplemental Payment)
Call Center



0120 - 483 - 049



choseikyufu_jimukyoku@nta.co.jp

Operating Hours: 9:00 a.m. to 5:00 p.m. (excluding weekends and national holidays)

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▲ Utsunomiya City website

For more details, please refer to the Utsunomiya City website or the Cabinet Secretariat website on “Integrated Measures for New Economic Support and Fixed-Amount Tax Reduction.”