HAMURA NEWS

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IMPORTANT TAX INFORMATION

Income Tax Returns and Residents Tax

See Pages 2 ~ 5 Inside \Rightarrow

THE 29th HAMURA EKIDEN ROAD RELAY RUNNERS ARE WELCOME!

Date: March 6th (Sun) (Rain or Shine)

Meeting time and location: 8:30AM at Fujimi Park

Race Starting Time: Race1...9: 30AM, Race2...10: 20AM

Start&Goal Point: East side road of Fujimi Park

Race Categories: (1) Neighborhood/District Association Teams, (2) Junior High School Girls, (3) Adults-Women, (4) Adults-50 and over, (5) Junior High School Boys, (6) Adults-General A team must consist of: 4 runners, 2 back-up runners, 1 head coach (7 Total) *Regardless of gender for: Neighborhood/district association, Adults-50 and over, Adults-General. *Non-Hamura residents can also participate, but not in Neighborhood/District Association Teams. Course Distance: Race1 (for Neighborhood/District Association Teams, Junior High School Girls, Adults-Women, and Adults-50 and over teams)...7.4km (Blocks 1&3 are 2.0km; Blocks 2&4 are 1.7km) Race2 (for Junior High School Boys, and Adults-General)...14.8km (3.7km per block) Hosted by: Hamura-shi Kyouiku Iinkai (Hamura City Education Board) Entry Fee: Free Co-hosted by: Hamura-shi Taiiku Kyoukai (Hamura City Sports Association) How to Apply & Inquiries: Fill in the prescribed application form and Fax, E-mail or bring it to Hamura-shi Taiiku Kyoukai (2nd Floor in Sports Center) between January 16th (Sun) 9AM ~ February 13th (Sun) 5PM, 2555-1698, Fax: 555-1699, E-mail: hamura-taikyo@herb.ocn.ne.jp *The application form is available on the homepage and at the office of Hamura-shi Taiiku Kyoukai. Head Coaches Meeting: February 25th(Fri), 7:30PM~, at Meeting Room on Sports Center 2nd Floor.

* INCOME TAX RETURNS - KAKUTEI SHINKOKU *

Filing Period of 2010 Income Tax Returns is February 16th(Wed) ~ March 15th(Tue) 2011

Inquiries regarding income tax returns: *Ome* Tax office (*Zeimusho*) 20428-22-3185

"2010 Income Tax Guide for Foreigners" is available at National Tax Agency Official Website. Please refer to its website for more details regarding the contents on pages 2 to 3 and e-Tax, and further tax information. http://www.nta.go.jp/tetsuzuki/shinkoku/shotoku/tebiki2010/pdf/43.pdf

All people living in Japan, regardless of nationality, are obligated to file and pay National Income Tax and Local Residents Tax in Japan. Income Tax (所得税 *Shotokuzei*) is collected by your regional taxation bureau, while Residents Tax is collected by your municipal office.

Income tax is the tax levied on income you earn in a calendar year, and is paid in Estimated Tax Prepayment System in the succeeding year. In order to calculate the base amount of estimated tax prepayment, income tax returns must be filed during the designated filing period.

INCOME TAX OBLIGATION for FOREIGN NATIONALS

For tax purposes, foreign nationals living in Japan are classified into 3 categories.

*This categorization is not related to visa types

<u>RESIDENT</u>

Any individual who owns a domicile or a residence in Japan continuously for one year or more is classified as resident. Residents of foreign nationality, except for those classified as "non-permanent residents", have an obligation to pay the income tax for whole income, regardless of the source country of the income, prescribed by the Income Tax Law. An individual who is sent to Japan as an employee from abroad is presumed to be a resident immediately upon entry into Japan, unless an evidence shows that his/her stay in Japan is to be less than one year.

NON-PERMANENT RESIDENT

Among the foreign residents described above, any individual who has lived in Japan for an aggregate period of five years or less within the last ten years is classified as a non-permanent resident. Non-permanent residents are obligated to pay tax on whole income except for the income which has its source abroad and is not paid in Japan.

NON-RESIDENT

Any individual other than the residents or non-permanent residents is classified as a non-resident. As a general principle, Non-residents pay income tax at a flat rate of 20% only on income from sources in Japan. If salaries, wages and other allowances for employment are rendered in Japan and paid abroad without any Japanese withholding tax imposed, you must file an income report and pay the tax. The general tax returns filing deadline applies to this procedure.

Beware of Bogus Tax Accountant!!

Providing a tax consultation or preparing a tax form on behalf of a client for commercial purposes are prohibited by law for a person who is not a licensed tax accountant. Please make sure that your tax accountant is officially certified before you work with them on your tax procedures.

Who are required to file FINAL TAX RETURN?

The employers in Japan who pay the wages are, in principal, obligated to conform to Income Tax Withholding System. In this system, when the employer pays the wages, the income tax is withheld at source by the employer and paid to the government on behalf of the employee. Also, the year-end-adjustment is calculated by the employer and applied to the year's final salary.

If the taxpayer is a salaried employee whose income tax is withheld at source, he/she is generally not required to file final tax return, unless he/she meets any of the cases listed below (\blacklozenge).

Other taxpayers who earn income other than employment income (independent business proprietors, farmers, freelancers and some part-time workers) must determine their own gross income, deductions, tax payable on a tax return, and file this to their local tax office.

- ♦ If your income status of 2010 meets any of the following cases, regardless of employment circumstance, you must file a tax returns.
 - Total of your employment income exceeded ¥20,000,000.
 - Your employment income was paid abroad or by two or more sources
 - Your income from sources other than employment salary or retirement income exceeded ¥200,000
 - Your employment income was exempt from withholding income tax

INCOME TAX DEDUCTIONS

Some of the most common reasons for tax deductions are as listed below. If any of the following applies to your case, please file a Refund Returns (*Kanpu Shinkoku*) to receive tax refund.

- Annual medical expenses greater than certain amount Social insurance premiums
- Miscellaneous loss in assets due to a natural disaster or theft
- Special credit for loans relating to a dwelling
- Donations made to governmental/political bodies, social welfare institutions, certified NPOs
- Your income throughout a year in question has been low (at the level of a casual part-time job).
- · Increase in the number of dependents (spouse,child)

* Exemption for spouses and dependents.... In order to receive tax deduction for spouse and dependents residing outside of Japan, the employee is required to file application for spouse deduction (*Haiguusha Koujo*) and/or for dependents deduction (*Fuyou Koujo*) to the employer. This application requires document certifying the international remittance to the dependants in abroad.

* Refund Returns (*Kanpu Shinkoku*).... If you expect that you have overpaid income tax as a result of taxes withheld at the source, tax refund can be claimed by filing a return for the sake of a refund. Filing has already started from January 4th. It can be filed for the cases in preceding five years.

Please Do Not Delay for Filing and Paying Tax!!

Tax office will become busier as the date gets closer to the filing deadline, March 15th (Mon). Please try to have your tax filing done as early as possible.

For a delayed filing, the delinquency charge may apply.

WHEN & WAYS to file Income Tax Returns

 Filing at Ome Tax office

 February 16th (Wed) ~ March 15th (Tue), weekdays only, 9AM~5PM.

 Special Open Sundays on February 20th & 27th (consultations only). *Parking will be closed on Feb. 20th.

 Filing at Hamura City Hall

 February 8th (Tue) ~ March 15th (Tue), 9AM~11AM and 1PM~3: 30PM, weekdays only

 *February 8th (Tue) ~ February 15th (Tue), 0Nly Refund Returns will be accepted.

 Filing via Internet

 Prepare and file Tax Returns, and pay taxes through the online system "e-Tax" at the website of

 National Tax Agency (http://www.nta.go.jp). Please note that a Kouteki Kojin Ninshou Card (refer to

 Hamura News Jan. 1st Edition) is required to file tax return through e-tax.

 A similar automated filing service is available at Ome Tax office.

 Inquiries about e-Tax: **2**0570-015901, http://www.e-tax.nta.go.jp/support.html (in Japanese)

 Filing by Mail

 Send your completed tax returns form accompanied with required documents to;

 Zipcode 198-8530, Ome-shi Higashi Ome 4-13-4, Ome Tax office (Ome Zeimusho)

*If you need the copy of the final tax return with the date of reception, please enclose a duplicate copy and a self-addressed return-envelope attached with the necessary postage stamps.

Documents to be attached or presented

- Alien registration card
- Income tax returns form and Inkan (name seal, if you have)
- Documents proving your income record of 2010 (Certificate Of Income And Withholding Tax, or official record of any income you are declaring)
- Original record of withholding of public pension plan (Pensioner only)
- Certification of payment of premium (for pension, social insurance, life insurance, casualty insurance)
- Statement regarding the deduction you are applying
- *Certification regarding Exemption For The Disable
- *Documents providing the income record of spouse (for Exemption for Spouses)

*Statement Of Profit And Loss or account book (for declaring business income)

Clear up uncertainty before filing

Tax consultation service is provided by *Ome* Tax office anytime during its office hours (no fee charged). Consultations regarding the income tax returns are also provided at *Hamura* city hall as following; Location & Hours: *Hamura* City Hall 4th floor, *Daikaigishitsu*A *No consultation fee charged Date and Hours: February 4th (Fri) and 7th (Mon) 9AM~10:30AM and 1PM~3PM

February 8th (Tue) ~ March 15th (Tue) 9AM~11AM and 1PM~3:30PM, weekdays only

Consultations regarding income tax provided by *Ome* Tax office and *Hamura* city office are available only in Japanese. Those who do not possess Japanese citizenship are recommended to prepare the filing with a tax accountant who is providing consultations in your language, and is aware of the tax treaty between Japan and the country of your citizenship (accountant fees necessary). This is to avoid being summoned to the tax office for making corrections on the filed detailes.

All people living in Japan, regardless of nationality, are obligated to file and pay national income taxes and local residents taxes in Japan. Residents Tax (住民税Juuminzei) consists of a combination of inhabitants taxes paid to local municipality and prefectural government.

Residents Tax is calculated based on your income over the preceding calendar year.

Those who lived in Japan as of January 1, 2011 who received any income during year 2010 are subject to taxation in the current year, and required to file income reports of 2010 at the earliest chance to do so during February 1st (Tue) ~ March 15th (Tue), 2011 to the local municipal office.

Based on the report, Resident Tax will be calculated and to be paid in four installments in the year.

Filing Exemption

As a general principle, a person who has a residence address in Japan must file an income report at the local municipal office. However, those who meet any of the following cases are not obligated to do so.

- Person who has filed an income tax returns.
- Person who is a salaried employee or a pension recipients without other source of income in the preceding year whose income report of 2009 is already submitted to the city office by the employer.
- Persons who are exempt under other municipal ordinances.
- * There are some cases where special measures are provided for credit for foreign taxes and the tax treaty provisions. For more details please contact the city hall or your embassy.
- Even if your income report is filed through your employer, you must file additional income reports on your own in any of the following cases:
 - Persons who had sources of income other than employment salary such as a private enterprise, real estate, dividend and pension, and who are not required to file income tax return.
 - Members of National Health Insurance or recipients of Long Life Medical Care Program.

 \ast The above general information on Residents Tax is available with more details on the website of

"Multi Lingual Living Information" http://www.clair.or.jp/tagengorev/en/I/03.pdf

Where to file: City Hall 4th Floor DaikaigishitsuA Inquiries: Kazei-ka Shiminzei-kakari

When to file: February 1st (Tue) ~ March 15th (Tue) 2011, 9AM~11AM, 1PM~3:30PM

*Accepting on weekends at *Kazei-ka* counter (city hall 1st floor) *Closed on national holidays

What to bring: •Income report form •Alien registration card and name seal/signature •Documents providing your income record •Pension recipients must submit Insurance Premium Withholding Certificate •Official receipts of payment for public insurance or public pension •Certificate of deduction related to life insurance or property insurance •Receipts of medical expenses •Disability Certificate or related documents for tax deduction (if applicable to you) •Document certifying that your spouse has no professional occupation or source of income (for Tax Deduction for Souse) •Business proprietors must submit financial reports or account records.

Filing by Mail: Complete an income report accompanied with required documents, and mail to;

Zip code 205-8601, Hamura-shi Kazei-ka Shiminzei-kakari (Office address not required)

*If you need a receipt stamp on your copy of report, please enclose a stamped, self-addressed envelop.

If you plan to leave Japan this year... You are obliged to pay taxes even if you leave Japan. Be sure to either submit a prepayment in full or designate someone to handle your tax payments for you.

TAX DEDUCTIONS for NURSING CARE EXPENSES

• If you are a holder of *Youkaigo/Youshien Nintei*(Certification of Needed Long-Term Care/Support), or are caring such family member, please come to city hall to obtain a certification document necessary for *Shougaisha Koujo* (Tax Deduction for Persons with Disability).

For details regarding this procedure, contact Kourei Fukushi Kaigo-ka Kourei Fukushi-kakari.

• If you had patient-borne expenses greater than designated amount for adult diapers and nursing care services which are subject to Long-term Care Insurance coverage, the expenses may qualify for *Iryouhi Koujo* (Tax Deduction for Medical Expenses). And Long-term Care Insurance premium is also subject to tax deduction under the classification of *Shakai Hokenryou Koujo* (Tax Deduction for Social Insurance Premiums), considered in the same way as the premiums for National Health Insurance and Pension. For details regarding these procedures, *contact Kourei Fukushi Kaigo-ka Hoken-kakari.*

MULTIPLE-DEBT COUNSELING SERVICE

Tokyo *Zaimu Jimusho* (Kantou Local Finance Bureau Tokyo Office of Local Finance) provides free counseling service for those with multiple debts from consumer loans. Please feel free to call. <u>Contact & Inquiry</u>: *Kantou Zaimukyoku Tokyo Zaimu Jimusho* **2**03-5842-7475 (in Japanese only)

AGRICULTURAL FARMING for HAMURA RESIDENTS

Hamura City leases Agricultural Farm plots to any local resident who desires to grow crops.
 <u>Farm for lease</u>: (1)Dai-ichi Shimin Nouen (Location: 5-4-14.49 Modorigaoka) *No parking available
 (2)Dai-ni Shimin Nouen (Location: 5-6-14.15 Midorigaoka)
 (3)Dai-san Shimin Nouen (Location: 4-6-8 Ozakudai) *No parking available

Number of Plots for lease: 1)45 plots, 2)39 plots, 3)48 plots

Eligibility: Hamura Residents Lease Period: March 1st, 2011 ~ January 31st, 2013

<u>Contribution Fee</u>: ¥4,000 *The amount of common service charge is modified starting this season. <u>How to Apply & Inquiries</u>: On Reply-paid postcard (*"Oufuku Hagaki"*), fill in the information as below and mail or bring it to *Sangyou Kasseika Suishin-shitsu* (at *Nishi Bunshitsu* in city hall complex) by January 27th. *Renters will be selected by drawing, held on January 28th(Fri) at *Nishi Bunshitsu* starting at 9AM *Only one application is accepted per family. The result notification will be sent to all applicants. *If you/your family are already renting plots in other *Shimin Nouen*, you are not eligible to apply.

-- How to fill in the Reply-paid postcard -

Front			Back						
〒205-8601			〒Put your Zip Code	Your Mailing Address					
To: Sangyou Kasseika	Do not write		Your Mailing Address	Your Name					
Suishin-shitsu	on this side.		Your Name	Your Gender					
Nougyou Kankou				Date of Birth					
Shinkou-kakari				Your Phone Number					

HOKEN (Public Health) CENTER 2555-1111

< Healthy Cooking Class ~Increase dietary fiber intake and keep your blood healthy!~ >

Various cooking recipes which will help your dietary fiber intake will be introduced and instructed.
<u>Date & Time</u>: February 15th(Tue), 9:30AM~12:30PM <u>Place</u>: *Hoken* Center
<u>Eligibility</u>: *Hamura* Residents <u>Capacity</u>: First 30 people <u>Fee</u>: ¥300 (Ingredient fee)
<u>Things to bring</u>: Head cloth, Apron, Writing Materials, Maternal and Child Health Handbook (if you have one) *Those who wish to measure the salt content of their home made *miso* soup may bring 50ml of it.
<u>How to Apply</u>: Call or visit *Hoken* Center starting January 18th (Tue).

< Healthy Cooking Class ~ High Blood Pressure Prevention~ >

Date & Time:January 26th (Wed), 9:30AM~0:30PMPlace:Hoken CenterEligibility:Hamura ResidentsCapacity:First 30 applicantsFee:¥300 (Ingredients fee)Things to Bring:Head Cloth, Apron, Writing Material, and Health Handbook (if you have one)*If wish to measure the salt content of your home made *miso* soup, please bring 50ml of it.How to Apply:Call or visit Hoken Center.

< Health Seminar ~ Understanding your child's development ~ >

"Not getting along with other children", "Linguistic development seems delayed", or "Being way too active and that makes me exhausted"... have you ever had worries like these about your child? In this seminar we will talk about different ways to support your child's development in preschool age. <u>Date & Time</u>: February 23rd(Wed), 10AM ~ Noon <u>Place</u>: *Yutorogi* Lecture Room 1 <u>Eligibility</u>: *Hamura* residents & workers <u>Capacity</u>: First 70 people <u>Fee</u>: Free <u>How to apply</u>: Starting January 19th(Wed) 8:30AM, call or visit Hoken Center.

< New-born Baby Care Class for Mothers and Fathers >

<u>Date & Time</u>: February 27th(Sun) ①10AM ~ Noon, ②2PM ~ 4PM <u>Place</u>: *Hoken* Center <u>Fee</u>: Free <u>Eligibility</u>: Expectant Mothers living in *Hamura*, and her family <u>Capacity</u>: First 15 pairs (in each class) <u>Things to bring</u>: *Boshi Kenkou Techou* (Maternal and Child Health Handbook), Father's Handbook, *Kosodate Ouen* Handbook (These handbooks are included within *"Haha to Kono Hoken* Bag") <u>How to apply</u>: Call or visit *Hoken* Center.

< The 21st Hamura Blood Donation Campaign >

Date & Time:January 19th (Wed), 10AM~3:30PMPlace:HamuraStation, East Exit RotaryEligibility:Age 16~69 (Those over age 65/older without a donation record in past 5 years are ineligible)*Blood donation of either 400ml, or 200ml*No appointment required.

*There is no parking in the area. Please refrain from coming by vehicle.

*Due to this event, *Hamuran* Bus Stop will be temporarily relocated.

CHILD CARE SUPPORT NEWS

< Child Raring Workshop for Daddy >

This is a class where you can learn how to raise/support your children. Feel free to join us! <u>Date & Time</u>: February 20th(Sun) & 27th(Sun), 10AM ~ Noon (course consists of 2 sessions) <u>Place</u>: *Yutorogi Kouza-shitsu* 1 <u>Capacity</u>: First 20 applicants *Please participate with your children. *This course is designed for Fathers whose children are 0 ~ 3 years old.

<u>Topics</u>: How to play with your child in various play methods, responding to your child's feelings, Effective communication with your family members, etc.

Child Care Service: available for children of 18 months ~ 6 years old, ¥700 per child (including snack

fee). Please call or visit to *Yutorogi* for child care service reservation by February 12th(Sat).

How to apply: Starting January 20th(Thu) call or visit Yutorogi

Inquiries: Yutorogi 2570-0707, or Kodomo Katei Shien Center 2578-2882

< Child Care Advice & Counseling Ticket "Hajime-no Ippo (The First Step)" >

We would like to introduce Child Care Support Ticket Program "*Hajime-no Ippo*", started by eight Private Licensed Child-care Facilities. By using these free tickets, you can do the following:

Visit and know about the Child Care Center, Attend a "Learning About Baby Food" seminar,

Get counseling about child care, and more.

<u>Inquiries & Tickets</u>: Available at Private Licensed Child-care Facilities, *Hoiku-ka or Kosodate Shien-ka* in City Hall, and provided for parents who have children up to 12 months old.

*If any of your children are already in a child care center, you are not eligible to get this ticket.

*To use the ticket, call or visit a child care facility and make an appointment.

		Second han of Sandary				
		Hos	Dental Clinic			
Date	9am~5pm		5pm~10pm		9am~5pm	
16 th	Matsuda Iin	554-0358	Fussashi	FF2 0000	<i>Nozaki Shika</i> Clinic	555-3316
(Sun)			<i>Hoken</i> Center	552-0099		
23 rd	Matsubara	554-2427	Fussashi	FF2 0000	Hanenaka Shika	554-2202
(Sun)	Naika Iin		<i>Hoken</i> Center	552-0099	Clinic	
30 th	Takiura Iin	555-2655	Heijitsu Yakan	555-9999	Hamura Shika Iin	570-4618
(Sun)			<i>Kyuukan</i> Center	000-9999		

♦ MEDICAL SERVICES on Sundays and Holidays ♦ Second Half of January

*Inquiries on medical facilities or medical system: Tokyo Health & Medical Information Center "*Himawari*"
 203-5285-8181, in English, 9AM~8PM Daily http://www.himawari.metro.tokyo.jp/qq/qq13enmnlt.asp