

HAMURA NEWS

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IMPORTANT TAX INFORMATION

Income Tax Return and Residents Tax Return

See Pages 2 ~ 5 Inside ⇒

AGRICULTURAL FARMING for HAMURA RESIDENTS

Hamura City leases Agricultural Farm plots to any local resident who desires to grow crops.

Farm for lease: ① *Dai-yon Shimin Nouen* (Location: 2-11-1 *Sakaechou*)

② *Dai-go Shimin Nouen* (Location: 3-5-11.12 *Ozakudai*)

③ *Dai-roku Shimin Nouen* (Location: 2-20-7 *Sakaechou*)

*No parking is available for all locations.

Number of Plots for lease: ① 28 plots, ② 25 plots, ③ 28 plots Eligibility: *Hamura Residents*

*If the number of applicants exceeds the available plots, there will be a drawing on January 27th(Fri), 9AM, at Meeting Room on 2nd floor at city hall *Nishi-Bunshitsu* (West Annex). All Applicants will be notified of the results.

Lease Period: March 1st, 2012 ~ January 31st, 2014 Contribution Fee: ¥4,000

How to Apply & Inquiries: On Reply-paid postcard ("*Oufuku Hagaki*"), fill in the information as below and mail or bring it to *Sangyou Kasseika Suishin-shitsu* (in city hall *Nishi-Bunshitsu*) by January 26th(Thu).

*Only one application is accepted per family. If multiple applications are submitted, it will be invalidated.

*If you/your family are already renting plots in other *Shimin Nouen*, you are not eligible to apply.

*The briefing for renters will be held on February 27th(Mon).

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

Front		Back	
〒205-8601		〒Your Zip Code	Your Mailing Address
To: <i>Sangyou Kasseika</i>	*Do not write	Your Mailing Address	Your Name
<i>Suishin-shitsu</i>	anything	Your Name	Your Phone Number
<i>Nougyou Kankou</i>	on this side.		Desired Plot (①②or③)
<i>Shinkou-kakari</i>			

Japan-USA Joint Music Concert in Hamura

Ministry of Defense North *Kantou* Defense Bureau will host a Japan-USA Joint Music Concert. Students of *Hamura Elementary* and Junior High School and schools in Yokota Air Base will show music performances.

Date & Time: January 28th(Sat) 1:30PM ~ (Doors open at 1PM) Place: *Yutorogi Main Hall*

Capacity: First 800 people Admission: Free *No reservation required.

Inquiry: Ministry of Defense North *Kantou* Defense Bureau ☎048-600-1800 / *Kikaku-ka Kikaku Tantou*

INCOME TAX RETURN - SHOTOKUZEI no KAKUTEI SHINKOKU

The Period For Filing Income Tax Return Is **February 16th (Thu) ~ March 15th (Thu)**

Inquiries regarding Income Tax and Final Return : Ōme Tax Office (Zeimusho) ☎0428-22-3185

The brief guideline and basic instruction for income tax return are given on this issue of *Hamura News*. It is advised you read through the **2011 Income Tax Guide For Foreigners** for farther information and detailed instruction provided in English, available on the National Tax Agency Official Website.

[<http://www.nta.go.jp/tetsuzuki/shinkoku/shotoku/tebiki2011/pdf/43.pdf>]

*Printed copy of the guide is available for reference at *Nouzei-ka* (1st Fl.) in city hall.

Tax Payers - who has obligation to pay income tax? -

Any individual who has income is subject to income tax liability in accordance with the following categories.

1. Residents

Any individual who has a domicile or owns a residence continuously for one year or more is classified as a resident. Residents, except for those classified as "non-permanent residents" have an obligation to pay the income tax for whole income prescribed by the Income Tax Law.

Among residents, any individual of non Japanese nationality having domicile or residence 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 obliged to pay income tax with respect to any income which has its sources in Japan, any income which has its sources abroad and is paid in this country and remitted from abroad.

2. Non-residents

Any individual other than the residents mentioned in " 1. Residents" above is classified as a non-resident. Non-residents are obligated to pay the income tax for any income from domestic sources.

Tax Payer Classification		Income from Sources in Japan		Income from Sources in Abroad	
		Paid in Japan	Paid in Abroad	Paid in Japan	Paid in Abroad
Resident	Non-permanent Resident	All income paid in Japan is taxable.	All income paid in abroad is taxable	All income paid in Japan is taxable.	Only the portion deemed remitted to Japan is taxable
	Permanent Resident	All income paid in Japan is taxable.	All income paid in abroad is taxable	All income paid in Japan is taxable.	All income paid in abroad is taxable.
Non-resident		Income is, in principle, taxable.		Income is not taxable.	

Note. If a person who owns a residence in this country leaves Japan with the intent to be absent temporarily and later reenter Japan, the person shall be treated as having been residing in Japan during the period of absence. The intention to be absent temporarily will be presumed if, during the period of absence, (a) the person's spouse or relatives remain in the household in Japan, (b) the person retains a residence or a room in a hotel for residential use after returning to Japan, or (c) the person's personal property for daily use is kept in Japan for use upon return to Japan.

Self-Assessment System

In Japan, the income tax is operated, in principle, on the basis of the self-assessment system, along with withholding tax system* (refer to the "Tax Return Filing" section for the briefing) with respect to specific income. The self-assessment system is a system under which the tax amount is primarily determined through the filing of a return by each taxpayer.

Under this system, taxpayers, who best know the state of their own income, calculate the amount of taxable income, tax-deductible expenses, and the tax payable with respect to the whole income earned from January 1 through December 31, then file proper returns on their own responsibility, and pay the tax. This procedure of the filing of the final return is called "*Kakutei Shinkoku*" in Japanese.

Tax Return Filing - who has to file the income tax final return? -

Every person who has liability to pay income tax must file the final return, either through the place of employment or individually.

In case of employment income earners, the income tax is generally withheld at source from the earnings. In Japan the payers of salaries and wages, retirement allowance, interest, dividends, fees, etc., are, in principal, obligated to conform to Income Tax Withholding System. Under this system, the employer withholds the certain amount of income tax at the time of payment, and pay it to the National Tax Agency. At the end of a year, the employer calculates the actual income tax to be paid from each worker, and makes the adjustments of any overpayment or shortage by applying it on the tax withheld at source from the last salary or wage of the year. This adjustment procedure is called "Nenmatsu Chousei" in Japanese, through which most employment income earners are not required to file the final return on their own.

Income earners in other means of employment, such as business proprietors, farmers or freelancers, and those to whom any of the following cases apply need to file the final return individually.

You must file the tax return regarding your income of 2011, if you...

- had Earned Income (including income from part-time or temporary-term), and have not undergone Year-end Adjustments (*Nenmatsu Chousei*)
- had Earned Income, and your employer has not filed the Earned Income Statements (*Kyuuyo Shiharai Houkoku-Sho*) with the City.
- had Earned Income of more than ¥20,000,000.
- plan to file for Tax Deductions for Medical Expenses.
- had made Business Income (Sales, Agriculture, etc.), Real Estate Income, Income from Dividends, Income from Capital Gains Subject to Aggregate Taxation, etc.
- had 2 or more sources of income / had income paid from a source in abroad.
- had income solely based on a public pension, and are intending to receive tax deduction or exemption.
- required to obtain a Tax-Exemption Certificate (非課税証明書).

Places / Methods and Period for Filing

Filing at Ōme Tax office (in Bakkan building)

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

Special Open Sundays on February 19th & 26th. *Parking will be closed on Feb.19th due to Ōme Marathon.

Filing at Hamura City Hall (in 4th floor Kaigi-shitsu A)

February 8th (Wed) ~ March 15th (Thu), 9AM~11AM & 1PM~3:30PM, weekdays only

*February 8th (Wed) ~ February 15th (Wed), Only Refund Returns will be accepted.

Filing by Mail

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

Zipcode 198-8530, Ōme-shi Higashi Ōme 4-13-4, Ōme Tax Office (Ōme Zeimusho)

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

Filing on Internet

"e-Tax" online tax filing and payment system allows you to file income tax return and pay tax online.

Please note that electrical identification will be required to use this system. There are various types of electrical identification accepted for e-Tax. To find out which identifications foreign residents can obtain, please contact Ōme Tax Office or the each issuing company. Inquiries about e-Tax: ☎0570-015901
List of electrical identification (Japanese) → <http://www.e-tax.nta.go.jp/systemriyo/systemriyo2.htm>

◆ Cases of Final Tax Return that cannot be accepted at city hall ◆

Inquiries which require technical interpretation of tax laws, such as those relating to Income from Capital Gains Subject to Aggregate Taxation (*Jouto Shotoku*), agriculture/business/real property income, Deductions for Casualty Losses (*Zasson koujyo*), "blue-colored" Income Tax Returns (*Aoi-iro Shinkoku*), cannot be answered at city hall. Please take such tax returns directly to National Tax Agency Ōme Office.

What to Bring for Filing the Tax Return

- Residents Tax Return form - *Inkan* (if you have) - Alien registration card
- Documents proving your income record of 2011 (Certificate Of Income And Withholding Tax, or official record of any income you are declaring) for yourself and for those of your dependents.
- Necessary documents for the application of deductions / exemptions
- Statement of Earnings and Expenditures (in case of earners of business income / real property income)
- The Original "Social Insurance Premium Withholding Certificate (源泉徴収表)" (Pensioners only)

Kanpu Shinkoku (Refund Return) – Tax Refunds available by filing -

You can file for Tax Refunds if your income tax has been withheld at source from your salary/wage of 2011 and you expect you have over-paid income tax, or you have not gone under year-end adjustment with the payer of your salary/wage because you have left the job before the end of year, or you are eligible to receive tax allowance / tax credit, etc. (*for more example of applicable cases, please see the Income Tax Guide) The filing period for the income of 2011 has started from January 4th 2012 at *Ōme* Tax Office. The Refund Return filing period starts from January following the year in question and continues for 5 years.

Deductions and Special Exemptions

The followings are some of the common tax deductions and exemptions. There are certain documents required for application. For instruction, please refer to the Income Tax Guide For Foreigners on page 61.

• Deduction for Social Insurance Premiums

National Pension Insurance Premiums (国民年金保険料) : please present your National Pension Deduction Certificate (国民年金控除証明書). This certificate was issued and already mailed to premium payers by the Social Insurance Bureau. *there are some premium payers who will receive the certificate in February.

National Health Insurance Tax Premium (国民健康保険税) : please attach Certificate of N.H.I. Premium Payment (国民健康保険税領収証書), which is the stamped receipt, to your tax return form.

Nursing-care Insurance Premiums (介護保険料) : no documents required to be attached or presented.

- **Deduction for Medical Expenses** : please present the receipts issued by doctors, detailed statement of medical expenses, etc., at the time of filing the return in person. If you file by mail, the attached medical receipts/documents will be kept at the tax office for 1 year, unless you also enclose a memo stating that you need the medical receipts/documents be returned upon finalizing of the final return.

- **Credit for Foreign Tax** : please attach documents to certify that foreign tax was charged. Foreign Residents should confirm with their embassies/consulates for details on any bilateral tax treaties which may affect income tax collection/reporting here in Japan and back home.

- **Exemption for Spouses / Dependents who are residing in abroad** : please attach a document certifying the international remittance, copy of your alien registration certificate and a certificate of family registration along with its translation in Japanese.

*when you apply for this exemption for the first time, your tax return must be filed to the tax office directly.

- **Special Exemption for Donation** : there are tax credits applied for various donations. "Special Exemption For Specific Earthquake Donations" was implemented starting from this term in relation to the Great East Japan Earthquake. Please see the Income Tax Guide for details.

• Special Tax Measures for the victims of the Great East Japan Earthquake

For the victims of the Great East Japan Earthquake, several measures have been made available, including the special provision for deduction of casualty losses and the special provision for inclusion of the loss of the business assets damaged by the disaster in necessary expenses.

• Tax Deductions for persons in need of nursing care

The expense of care services which is subject to the Nursing-care Insurance Coverage, and the expense for adult diapers which is certified by a doctor are subject to the Deduction for Medical Expenses. For detailed information and application instruction, please contact *Kourei Fukushi Kaigo-ka*.

Persons who have *Youkaigo/Youshien Nintei*(Certification of Needed Long-Term Care/Support) and persons who have a dependant with this certificate can apply for Exemption for the Disabled. Please obtain Certificate for the Exemption for the Disabled (障害者控除対象者認定書) at *Kourei Fukushi Kaigo-ka*.

JUUMINZEI no SHINKOKU – RESIDENTS TAX RETURN

The Period For Filing Residents Tax Return Is **February 1st (Wed) ~ March 15th (Thu)**

Inquiries regarding Residents Tax : *Kazei-ka Shiminzei-kakari* in city hall

All people residing in Japan, regardless of the nationality, are subject to the obligation to file final return and pay Income Tax and Residents Tax.

Residents Tax (住民税 *Juuminzei*) consists of a combination of inhabitants taxes paid to local municipality and prefectural government. It is calculated based on your total income of the preceding calendar year. Those who have filed the Income Tax Return of 2011 are not required to file Residents Tax Return. Other residents, who resided in Japan as of January 1, 2012 and are not required to file Income Tax Return, need to file the income reports of 2011, based on which the Resident Tax to be paid in 2012 will be calculated.

Who has to file the Residents Tax Return?

- Persons whose only income source was the employment income, and his/her employer did not file the salary/wage payment report (*Kyuuyo Shiharai Houkoku-sho*) to the municipal office.
- Persons who had any Business Income, Real Property Income, Income from Dividends, income from public pension or any other type of income, and are not required to file the income tax return.
- Subscribers to National Health Insurance or Long Life Medical Care Program who did not have any income

Places / Methods and Period for Filing

Filing at Hamura City Hall

February 1st (Wed) ~ March 15th (Thu), 9AM~11AM & 1PM~3:30PM, *Closed on Feb. 11th(Sat)
Weekdays... at *Daikaigi-shitsu A* (4th floor), Saturdays & Sundays... at *Kazei-ka* (1st Floor),

Filing by Mail

Send your completed Residents Tax Return form along with required documents to *Hamura* city hall; Zipcode 205-8601, *Hamura-shi, Kazei-ka Shiminzei-kakari* *No address required for mailing to city hall
*If you need a copy-of the tax return form stamped with the date of receipt, please enclose a duplicate copy and a self-addressed return-envelope attached with the necessary postage.

What to Bring for Filing the Tax Return

Please refer to the section with this title on Page 4. (opposite page)

FREE CONSULTATION for PREPARING TAX RETURN

Tax consultation service is provided by *Ōme* Tax office anytime during its office hours (no fee charged). Free tax return consultations are also provided at *Hamura* city hall 4th floor, *Daikaigi-shitsu A & B* on the following dates (weekdays only). Feel free to stop by for a help from professionals before filing out a form.

February 1st (Wed) ~ 3rd (Fri) 9AM~11AM and 1PM~3PM

February 6th(Mon), 7th(Tue), 16th(Thu) ~ 24th(Fri) 9AM~10:30AM and 1PM~3:30PM

NOTICE TO THOSE LEAVING JAPAN DURING 2012

A person departing from Japan (who ceased having residence or address in Japan) in 2012 must also declare his/her income, and designate a tax agent who will handle the tax-related correspondence and tax payment in Japan on his/her behalf. Please note that individuals who have not paid their tax or filed a return by the specified due date may be imposed additional tax and delinquent tax.

For more information and instruction, please refer to 2011 Income Tax Guide for Foreigners, page 64.

THE 30th HAMURA EKIDEN ROAD RELAY

Runner Registrations Are Welcome!

You can make an entry with a 4-person team!

Event Date: March 4th (Sun) (Rain or Shine) Meeting time & Location: 8:30AM at *Fujimi Park*

Race Starting Time: Race 1...9:30AM, Race 2...10:20AM

Race Categories: ①Neighborhood/District Association Teams

②Junior High School Girls

③Adults-Women

④Adults-50 and over

⑤Junior High School Boys

⑥Adults-General

A team must consist of: 4 runners, 2 back-up runners or less, 1 head coach (7 Total or less)

*No gender-restriction 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... 7.4km (for Neighborhood/District Association Teams, Junior High School Girls, Adults-Women, and Adults-50 and over teams)

Race2...14.8km (3.7km per block) (for Junior High School Boys, and Adults-General)

How to Apply & Inquiries: Fill in the application form and bring it to *Hamura-shi Taiiku Kyoukai* (2nd Floor in Sports Center) between January 15th (Sun) 9AM ~ February 12th (Sun) 5PM, ☎555-1698

*The application form is available on the webpage and at the office of *Hamura-shi Taiiku Kyoukai*.

Head Coaches Meeting: February 24th(Fri), 7:30PM~, at Meeting Room on Sports Center 2nd Floor.

Entry Category	Entry Fee per Team	
	<i>Hamura</i> Residents	Others
Neighborhood/District Association Team	Free	---
Junior High School Girls	Free	¥1,000-
Adults-Women	¥2,000-	¥3,000-
Adults-50 and over	¥2,000-	¥3,000-
Junior High School Boys	Free	¥1,000-
Adults-General	¥2,000-	¥3,000-

*If there is at least one person who resides outside of *Hamura*, the fee for "others" will apply.

ADVERTISE YOUR BUSINESS on KOUHOU HAMURA

There are advertisement frames on *Kouhou Hamura* (city public relations brochure Japanese edition) and on the *Hamura City Official Website*. *Kouhou Hamura* is distributed to all households and business entities in *Hamura City*. With the advertisement contract of 3 months or more for the paper base publication, an banner advertisement can also be put on *Hamura City Official Website* for free of charge.

In addition, 10~20% discounted rate will be applied to an advertisement contract of 6 months or more.

For more information, please contact *Kouhou Kouchou-ka Kouhou-kakari*, or see the web information.

→ <http://www.city.hamura.tokyo.jp/0000000725.html> (in Japanese)

THE 24th FUKUSHI TAIKAI

hosted by *Hamura Roujin Club Federation*

Enjoy yourselves at this welfare festival! The senior citizen social club members will welcome any guests!

Date & Time: February 3rd(Fri), 1PM ~ (Place opens at 12:30PM) Place: *Yutorogi Main Hall* Fee: Free

Event Detail: Part 1... Event Ceremony, Part 2... Health lecture about how to keep yourself healthy,

Part 3... Cartoon show by an artist *Manga Tarou* & Music show by a singer Ms. *Mai Hanada*

*No reservation required. Contact: *Kourei Fukushi Kaigo-ka Kourei Fukushi-kakari*

HAND CRAFTING CLASS

~ *Making "Tsurushi Kazari" (Hanging Decoration)* ~

Date & Time: February 10th(Fri), 17th(Fri) (Total of 2 sessions), 10AM ~ 3PM Place: *Silver Jinzai Center*

Capacity: First 20 people Fee: ¥1,200 (material fee) Things to bring: Sewing kit (if you have any),

Lunch for yourself How to Apply & Inquiry: Call or visit *Silver Jinzai Center* ☎554-5131

THE 32nd CONSUMERS' DAY EVENT

"Appreciation to Food" ~ How to eat and earn the blessings from Mother Nature ~

Let's join this special class and learn more about food!

Date & Time: February 7th(Tue) 1:30PM ~ 4PM Place: *Yutorogi Small Hall* Capacity: First 250 people

*No reservation required. Instructor: Mr. *Toshimichi Yoshida* (NPO "*Daichi to Inochi no Kai*")

Child Care Service during session: 18 month old ~ preschooler, up to 15 kids, fee ¥50 (for snack), contact

Shouhi Seikatsu Center by January 31st(Tue) 5PM. ☎555-1111.

COOKING CLASS for DADDY

This is a great opportunity for Dads to learn how to cook traditional Japanese food, *Sushi*!

Date&Time: January 28th(Sat) 9:30AM~1PM Place: *Shouhi Seikatsu Center* Capacity: First 24 people

Fee: ¥500 (for Ingredient and Insurance) Items to bring: Apron, Head Cloth, and Towel

Eligibility: Male *Hamura Residents* Registration / Inquiries: *Shouhi Seikatsu Center* ☎555-1111.

HOME COOKING CLASS

~ Juicy and tasty *Okonomiyaki* ~

Date & Time: February 5th (Sun), 10AM~11:30AM Place: *Chuuou Jidoukan* (Central Children Center)

Eligibility: Elementary School Students in *Hamura* up to 18 years old Capacity: First 20 applicants

Fee: ¥90 (Ingredient fee) Items to bring: Indoor Shoes, Apron, Head Cloth, and Drink (Tea)

How to apply: January 16th(Mon) ~ 29th(Sun), 9AM~5PM, Call or visit *Central Children Center* ☎554-4552

HEALTHY COOKING CLASS

~ Low Sodium Recipe -- Preventing High Blood Pressure ~

Introducing a recipe using ingredients that help to get rid of excess salt out of body.

Date & Time: February 22nd(Wed) 9:30AM ~ 12:30PM Place: *Hoken Center* Capacity: First 30 people

Fee: ¥300 (Ingredient fee) Items to bring: head cloth, apron, pen, notepad

* Those who wish to measure the salt content of their home made *miso* soup may bring 50ml of it.

How to apply: Starting January 16th(Mon) call or visit *Hoken Center*.

< Health Seminar ~ "Depression and New Type Depression"

Understanding Depression and learning how to deal with it~ >

Mental Depression (also know as melancholia) can cause various mental and health problems such as reduced motivation or not being able to sleep. Currently there are new types of mental depression too. In this seminar series, you can learn and deepen your understanding about Mental Depression illness.

■ Session 1 - "Introduction and understanding the mechanism"

Date&Time: February 9th(Thu), 2PM~4PM Lecturer: Dr. *Hiroki Ueda* (Director of *Akigawa Hospital*)

■ Session 2 - "Mental Depression with new type symptoms / How to support a person with depression"

Date&Time: February 21st(Tue), 2PM~4PM Lecturer: Ms. *Fusayo Tamura* (Psychiatric Social Worker)

Place: *Yutorogi Lecture Room 1* Capacity: First 70 people Eligibility: *Hamura Residents or workers*

How to apply: Please call or visit *Hoken Center* to register.

◆ MEDICAL FACILITIES open on SUNDAYS & HOLIDAYS ◆

Date	Hospital				Dental Clinic	
	9am~5pm		5pm~10pm		9am~5pm	
15 th (Sun)	<i>Takiura Iin</i>	555-2655	<i>Fussashi Hoken Center</i>	552-0099	<i>Watanabe Shika Iin</i>	570-1688
22 nd (Sun)	<i>Yokota Clinic</i>	554-8580	<i>Fussashi Hoken Center</i>	552-0099	<i>Honda Dental Clinic</i>	554-4184
29 th (Sun)	<i>Sakae-chou Shinryoujo</i>	555-8233	<i>Heijitsu Yakan Kyuukan Center</i>	555-9999	<i>Asahi Kouen Douri Shika Iin</i>	555-7904

*Inquiries for medical facilities or medical system: Tokyo Health & Medical Information Center "Himawari"

☎03-5285-8181, in English, 9AM~8PM Daily <http://www.himawari.metro.tokyo.jp/qq/qq13enmnl.asp>