

HAMURA NEWS

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Edited by: *Kouhou Kouchou-ka* (Public Information & Public Opinion Section)

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IMPORTANT TAX INFORMATION Residents Tax Return and Income Tax Return

See Pages 6 ~ 10 Inside ⇒

PREPARATION FOR THE SNOW SEASON

Heavy snowfall in February 2014, which brought a scale of snowfall not seen in decades, caused numerous hazards such as the collapse of farming facilities and confusion in the traffic system. The neighborhood came together to overcome these circumstances, and their efforts played a large part in recovery. *Hamura City* will reinforce the removal of snow sufficiently in order to enable normal daily activities of its citizens, however resources are limited, and it is necessary to gain cooperation of the neighborhood citizens for shoveling snow. Your understanding of this matter is appreciated. Inquiry: *City Hall Kikikanri-ka Kikikanri-kakari* ☎Ext.217
-- To Prevent Disaster --

Weather forecasts can be useful in determining the severity of circumstances from predicted amount of snowfall. There are preventive measures which can be taken.

- Be prepared – Buy a shovel before the store runs out of stock.
- Structural support such as long objects installed in the shed or garage type structures can avoid collapse.
- Finish your grocery shopping prior to the worsening of weather conditions.

Also useful are the information from the *Hamura City*, and other television and radio broadcasts which will inform you of road closures and necessary emergency information.

Please register to the *Hamura City's* emergency e-mail notification system. (hamura@entry.mail-dpt.jp)

Inquiries regarding this system should be directed to *City Hall, Koho Kocho Ka, Koho Kakari* at Ext. ☎339

-- Guideline for Snow Removal --

Please do not pile up snow near fire hydrants for it impedes the operations of the fire department.

The below listed guidelines should be followed as well:

1. Do not haul snow into the roadway section of the street.
2. Don't park illegally on the street.
3. Structures in the street set on the roadside to eliminate the level difference should be removed.
4. Please permit snow removal at night by the city hall. Noise levels may rise during the process.
We may require road closures if necessary. Loading of snow into temporary residential spaces may occur.
5. Remove snow within reasonable area near the residence, such as driveways front and entrances areas.

We appreciate your cooperation regarding snow preparation. *City Hall, Civil Engineer Section* Ext. ☎294

◆ MEDICAL FACILITIES open on SUNDAYS & HOLIDAYS ◆

Date	Hospital				Dental Clinic	
	9am~5pm		5pm~10pm		9am~5pm	
January 18 th (Sun)	<i>Ozaku Ekimae Clinic</i>	578-0161	<i>Fussa-shi Hoken Center</i>	552-0099	<i>Tsushima Shika Iin</i>	579-1800
January 25 th (Sun)	<i>Wakakusa Iin</i>	579-0311	<i>Fussa-shi Hoken Center</i>	552-0099	<i>Moriya Shika Iin</i>	555-9872

*Tokyo Health & Medical Information Center "*Himawari*" ☎03-5285-8181 (English) 9AM~8PM Daily

= CONTACT NUMBERS for the contents in this issue =

Hamura City Hall (Shiyakusho) ☎555-1111, *Library* ☎554-2280, *Hamura Zoo* ☎579-4041, *Hoken Center* ☎555-1111, *Yutorogi Lifelong Learning Center(Shougai Gakushuu Center)* ☎570-0707, *Sports Center* ☎555-0033 (2nd Floor ☎555-1698), *Swimming Center* ☎555-3210, *Silver Jinzai Center* ☎554-5131, *Ome Tax Office (Ome Zeimusho)* ☎0428-22-3185, *Tokyo Regional Taxation Bureau (Tokyo Kokuzei-Kyoku)* English Consultation ☎03-3821-9070,

THE 33rd HAMURA EKIDEN ROAD RELAY

Runner Registrations Are Now Accepted!

Event Date: March 1st (Sun) (Rain or Shine) Meeting time & Location: 8:30AM at *Fujimi Park*

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

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 except in Neighborhood/District Association Teams.

*If there is a non-*Hamura* resident nor worker in a team, the fee for "others" will apply.

Course Distance: Race1(team category①) ... 7.6km, Race2 (team category②) ...15.2km (3.8km per block)

Application & Inquiries: Please fill in the application form and bring it along with the fee to *Hamura-shi Taiiku Kyokai* (Sports Center 2nd Floor ☎555-1698) between January 13th(Tue) 9AM ~ February 8th(Sun) 5PM.

*Application form (第33回羽村市駅伝大会参加申込書) is available at the said office and for download.

→ <http://www.hamura-taikyo.npo-jp.net/download/index.html>

Head Coaches Meeting: February 12th (Thu), 7:30PM~, at Sports Center meeting room.

Team Categories		Entry Fee per Team	
		<i>Hamura Residents</i>	Others
①	Neighborhood/District Association Team 町内会・自治会対抗の部	Free	---
	Junior High School Girls Team 中学生女子の部	Free	¥1,000-
	Adults-Women Team 一般女子の部	¥2,000-	¥3,000-
	Adults-50 and over Team 50歳以上の部	¥2,000-	¥3,000-
②	Junior High School Boys Team 中学生男子の部	Free	¥1,000-
	Adults-General Team 一般の部	¥2,000-	¥3,000-

FIRE DRILL FOR CULTURAL HERITAGE FIRE PREVENTION DAY

January 26th is Cultural Heritage Fire Prevention Day. A valuable mural of the temple in Nara Prefecture was lost to a fire which occurred on January 26th of 1949. Awareness to protect assets started from this incident, which led to the Cultural Heritage Asset Protection Law to be enacted in 1950. In observance of this Act, the first Cultural Heritage Assets Fire Prevention Day was established on January 26, 1955.

A fire drill will be open for the public to view:

Date: Jan. 25th (Sun) 9:30AM Place: *Gonokamisha Temple Grounds Gonokamisha Jinjya (1-1-6 Gonokami)*

Inquiries: City Hall, *Bousai Anzen Ka Bousai Kakari* ☎Ext. 207

= LED Power Saving Monitoring Project For Small And Medium Enterprises =

The deadline for the submission of request for subsidy which is currently in effect for business enterprises which changed their lighting system to use LED Lighting fixtures is on January 31st (Sat, post stamp date). Subsidy will be issued for LED Construction which was made during the previous year. (Jan. 1st, 2014 ~ Dec. 31st, 2014)

Inquiries: For details about applicant qualifications and conditions, City Hall, *Kankyō Hozen-ka* ☎Ext.226.

LUMBER FROM THE TAMA RIVER WILL BE GIVEN AWAY

Lumber from the logging which was held at the Tama River bank will be given away free of charge.

Date and Time: February 13th (Fri) and 14th (Sat) 10AM ~ 3PM or until items last

Place: Near Ome Riverside Golf Course To receive a log, please come directly to the site. For more information, please view the *Keihin Kasen Website*

Inquiries: *Keihin Kasen Jimusho Tama Jyoryu Shucchojyo* ☎552-0667

TAX REVISIONS WHICH TAKE EFFECT IN 2015

This is a brief outline of the revisions in tax policy for resident taxes, light vehicle tax, and corporate tax.

Tax Exemption for Housing Loan (Mortgage) for your Home

If you became a home owner and have a mortgage for the home with the title in your name, a special tax credit for housing loan (mortgage) will be applied. The housing which are applicable are housing in which you resided during January 1st, 2014 through December of 2017. This is an extension of the special tax credit which has been extended for 4 years in total. It has been made possible for the home owner to claim the amount of tax credit which you could not claim from deductible tax amount for income tax (since there is an income tax credit limit) by this special tax credit for housing loan (mortgage). Please inquire regarding the specific tax credit for which you are eligible at the City Hall. If you are applying for the special tax credit for housing loan for the first time, please file an income tax report to the Ome Tax Office ☎0428-22-3185.

Dividends Gained by Owning Stocks

Previously, dividends gained the possession of stocks were taxed at a reduced tax rate until December 31st, 2013, however as of January 1st, 2014 the tax rate will be returned to the original rate. Due to this, your income tax report will be affected in the areas of income tax for dividends and taxation for capital gains.

New Light Vehicle Tax

< Light Vehicle Tax >

Rates for Light Vehicle Tax which are imposed on the registered owner based on the ownership registration of motorcycles with engine capacity of 50 cc (mopeds), motorcycles with engine capacity of 125 cc or more will be changed starting at the beginning of FY 2015 as follows:

VARIOUS MOTORBIKES AND LIGHT VEHICLE TAX AMOUNTS Chart 1

Classification of Tax Type		Tax Presently In Effect	Tax to be Effective	Amount By Weight
		Up Till Mar. 2015	From April 2015	----
Low Powered Bicycles (Bicycles with Engine)	Less than or equal to 50cc	¥1,000	¥2,000	Not Applicable
	More than 50cc less than 90cc	¥1,200	¥2,000	
	More than 90 cc less than 125cc	¥1,600	¥2,400	
Mini Cars		¥2,500	¥3,700	
Light Two Wheel (125 cc ~ Less than 250 cc)		¥2,400	¥3,600	
Vehicles Designed to Tread on Snow		¥2,400	¥3,600	
Small Two Wheel Vehicles (over 250 cc)		¥4,000	¥6,000	
Small Sized Special Motor Vehicles	Agricultural Work Vehicles	¥1,600	¥2,400	
	Others (such as forklifts)	¥4,700	¥5,900	

LIGHT MOTOR VEHICLE TAX AMOUNT Such as 4 wheeled light vehicles Chart 2

Classification of Tax Type	Tax Rate (Yearly)		
	①Tax Presently In Effect Initial Vehicles Registered by March 31 st , 2015	②Tax to be Effective Initial Vehicle (Used Vehicles Also Included) Registration after April 1 st , 2015	③Rate of Weight Tax Vehicles with 13 Year History of Registry (Used Vehicles Also)
3 Wheel Light Vehicle	¥3,100	¥3,900	¥4,600
4 Wheel Passenger	Private	¥7,200	¥10,800
	Business	¥5,500	¥6,900
4 Wheel Cargo	Private	¥4,000	¥5,000
	Business	¥3,000	¥3,800

The new tax rate will be applied for a Light Motor Four-Wheeled Vehicle 's initial registration procedures after April 1st , 2015 (※1) . If your vehicle is registered by March 31st, 2015, the present tax rate (Chart 2①) will be applied until the period of 13 years after initial registration. If your vehicle has had a history of registration for 13 years at FY2016, the Weight Tax (Chart 2②) will be applied (does not apply to electric vehicles).

※1- First time for license plate to be issued is considered to be the year and month for initial vehicle inspection indicated on Vehicle Registration Document.

※2 – The moderately high Weight Tax which is 20 % more than amount of new tax, is levied on vehicle owners whose vehicles has a history of 13 years or more. The tax is adopted for environmental protection and will be applied from the 14th year of registration.

Revision of Corporate Tax Rates for Corporate Inhabitant Tax

As of October 1, 2014, taxes are revised for business period of onward corporate activities, which is at a lower percentage than the previous tax which was in effect.

This will partially affect filing procedures for the first year's post revision term provisional return procedures regarding business activities, and for first business period after October 1st, 2014 taxes will be levied at a taxation rate of 4.7/12 (normally at 6/12) compared to previous year.

REVISED CORPORATE TAX RATES UNDER CORPORATE INHABITANT TAX

	Tax Rate for Business Activities until Sep. 2014	Tax Rate for Business Activities from Oct. 2014
Rates for Business Entities which have a large earning capacity	14.7 %	12.1 %
Rates for Business Entities which have less than large earning capacity	12.3 %	9.7 %

Special Collection of Taxes Withheld At Source For Employees

Wages earners who are employed by a company should have their income tax withheld at source by process of collecting the local tax, which is called special collection. Tokyo Metropolitan Government and 62 cities and regions support the tax of this system.

Please inquire for details regarding tax revisions at the *Hamura City Kazei ka, Shimin Zei Kakari*, Ext. ☎162.

CLASSES & EVENTS

SILVER JINZAI CENTER (Senior Citizen Human Resource Center) ☎554-5131

< Handcraft Workshop ~ "Ohinasama" Girl's Day Dolls ~ >

Date & Time: February 4th(Wed) & 18th(Wed) (total of 2 classes), 10AM ~ 3PM Place: Silver Jinzai Center

Capacity: First 20 applicants Things to bring: Sewing kit (if you own one), and lunch

Fee: ¥2000 (material cost) How to apply & Inquiry: Call or visit the Center before January 30th (Fri).

THE 27th 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 6th (Fri), 1PM ~ (Doors opens at 12:30PM) Place: Yutorogi Main Hall Fee: Free

Event Detail: Part 1... Event Ceremony,
Part 2... Health Lecture given by Doctor *Matsubara* (Head Doctor of "Matsubara Clinic")
Part 3... Music show by a singer Ms. *Mami Akiyoshi* and MC by Ms. *Kikusen*

Please use public transportation since parking is limited. *No reservation required for seating.

Contact: City Hall, *Kourei Fukushi Kaigo-ka Kourei Fukushi-kakari* ☎Ext.177

THE OPEN UNIVERSITY OF JAPAN : 2015 Enrollment Application

The Open University of Japan is a correspondence course using TV, etc. You can learn even if you are working or interested in lifelong learning. If you are interested, you can get the information for free.

Registration: 1st Deadline: Feb. 28th(Sat) / 2nd Deadline: March 20th (Fri)

Inquiry: *Housou Daigaku* (The Open University of Japan) *Tokyo Tama Gakushuu* Center ☎042-349-3467

CITIZEN'S INTELLECTUAL LECTURE TERM II
~ YOUR NEGATIVE CONSCIENCE CAUSES ILLNESS ~

From ancient times, people have been aware of the fact that the mind and the body are thought to be closely related. There is a saying in Japan, "The cause of an illness is the condition of the mind." Cancer patients have experienced developments in their conditions when they are mentally unstable. Stress can have a negative effect on people. This lecture will focus on the functions of the mind which affect the body.

Date & Time: Day 1 ~ Feb. 7th (Sat) 1:30PM ~ 3:30PM

Day 2 ~ Feb. 14th (Sat) 1:30PM ~ 3:30PM Place: *Yutorogi Kouza-shitsu 2*

Capacity: First 30 people Fee: ¥500 (both sessions included) Taught By: Prof. Kita of Shuto Univ. of Tokyo

How to apply: Application between January 16th (Fri) ~ 31st (Sat). Please either call or come to *Yutorogi* For more details, please contact *Yutorogi* at ☎570-0707

~ SPORTS & EXERCISE ~

SWIMMING CENTER ☎579-3210

SHORT TERM SWIMMING CLASSES OFFERED AT THE SWIMMING CENTER

There will be a short term swimming class during March of 2015. Applications will be accepted from February 1st (Sun) ~ February 15th (Sun) 9AM ~ 8:50PM. Term for Class: March 1st (Sun) to 28th (Sat)
4 sessions within this term will be available. Inquiry and Application: Please come directly to Front Desk.

~ CHILDREN & PARENTS ~

PLEASE KEEP AN EYE OUT FOR THE CHILDREN

During your daily activities such as sweeping the yard or just simply walking around the area, we encourage citizens to be aware of early signs of criminal activity against children. When going to and from school, children are sometimes abducted or tricked into following an evil stranger. The dark evening during the autumn and winter when pupils return from school can be lightened by turning on your entrance lights at an early time. City Hall, *Bosai Anzen Ka Kotsu Bohan Kakari* (Disaster Prevention and Traffic Safety) ☎Ext.216

ASOBI POCKET at Children Centers

Game creator/instructor will play with children with fun games using hands and bodies. Join and have fun!

Eligibility: Children from 2 years old to preschool age, and their parents.

Place & Date: East Children Center – January 16th(Fri) Time: 11AM ~ 11:30AM

West Children Center – January 21st (Wed) *No reservation needed.

Central Children Center – January 22nd (Thu) and 29th (Thu) Admission: free

< Story Telling and Mamemaki (Traditional Bean Throw) for Kids >

Setsubun is the day before the beginning of spring. On this day, an evil oni (devil) being beat off by the throwing of beans is the traditional event celebrated. Stories about Oni (devil) will be told at the library. After that, let's throw some beans to bring in happiness!

Date & Time: January 31st(Sat), 11AM~ Place: 2nd floor volunteer room Fee/Reservation: Not required

Eligibility: Nursery School Children to Elementary Kids Inquiries: Please call the Library at ☎554-2280

The system maintenance will temporarily close down the web browsing system of the library on January 26.

PUBLIC SERVICE & ADMINISTRATION

JOB INTERVIEW PREPARATION SEMINAR & JOB INTERVIEWING EVENT

Hello Work Ome Chapter in cooperation with Hamura City, will hold a recruitment event to promote employment. This event is to provide support for local residents and citizens of neighboring cities who are seeking employment. About 10 local business entities will provide interview opportunities. There is no age restriction for participating in this event.

Date: January 23rd (Fri) Place: Hamura City Sangyou Fukushi Center 2nd Floor

Time: ① Presentation by Business Entities: 1:30PM~1:50PM

② Joint Job Interviewing... 1:50PM~4PM (Sign-in Hour 1PM ~ 3PM) Fee: Free

Things to bring: Your resume (Please bring multiple copies so you can hand them to various companies)

Application and Inquiry: Hello Work Ome Shokugyo Sodan Employment Consultation ☎0428-24-9163

RESIDENTS TAX RETURN – JUUMINZEI no SHINKOKU

The Period For Filing Residents Tax Return Is **February 2nd (Mon) ~ March 16th (Mon)**

Hamura city hall 4th floor, Daikaigi-shitsu **Monday ~ Friday, 9AM~11AM & 1PM~3:30PM**

Inquiries regarding Residents Tax : Kazei-ka Shiminzei-kakari Ext.189 in city hall

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.

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.
*Please confirm about the filing system of your workplace(s) that you worked for in the previous year.
- 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.
- Persons who had any tax-free income. (Benefits from survivor's pension, disability pension, unemployment insurance, livelihood protection)
- Persons who had no income. (No need to file if registered dependent under other Hamura city resident)
- owns business but lives outside of Hamura city
- 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 2nd (Mon) ~ March 16th (Mon) 9AM~11AM & 1PM~3:30PM

Weekdays... at Daikaigi-shitsu (4th floor)

Filing via Mail

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

Zipcode 205-8601, Hamura-shi Kazei-ka Shiminzei-kakari *street address not necessary

*If you need your copy of the tax return stamped with the date of receipt, and/or medical expense receipts returned, please enclose a duplicate copy of the form and a self-addressed return-envelope attached with necessary postage.

What to Bring for Filing the Tax Return

- Tax Return form - *Inkan* (if you have) - (Alien Registration Card or) Resident Card
- Documents proving your income record of 2014 (Certificate Of Income And Withholding Tax 源泉徴収票, or official record of any income you are declaring) for yourself and for your dependents.
- Statement of Earnings and Expenditures (in case of earners of business income / real property income)
- A Pension Beneficiary should bring Certificate of Income with pension indicated
- Necessary documents for the application of deductions / exemptions

This issue of *Hamura News* provides a brief guideline and basic instruction on income tax return.

For further information and instruction, it is advised to refer to the 2014 Income Tax And Special Income Tax For Reconstruction Guide For Foreigners, available in English on the National Tax Agency Official Website.

→ <http://www.nta.go.jp/tetsuzuki/shinkoku/shotoku/tebiki2014/pdf/43.pdf>

*Printed copy of the guide is available for reference at *Ōme* Tax Office.

Deductions and Special Exemptions

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

● Deduction for 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 already issued by the Social Insurance Bureau and mailed to premium payers.

*There are some premium payers who will receive the certificate in February.

● Deduction for Social Insurance Premiums

National Health Insurance Tax Premium (国民健康保険税) :

To your tax return form please attach the stamped receipts of payment (国民健康保険税 領収証書).

Nursing-care Insurance Premiums (介護保険料) :

To your tax return form please attach the stamped receipts of payment (介護保険料 領収証書).

Late-Elderly Medical Insurance Premiums (後期高齢者医療保険料) :

To your tax return form please attach the stamped receipts of payment (後期高齢者医療保険料 領収証書).

● Deduction for Life Insurance Premiums and Earthquake Insurance

Please present your Insurance Premiums Deduction Certificate (保険料控除証明書) provided by mail from the insurance company.

● 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. When filing by mail, the attached receipts/documents will be kept at the tax office for 1 year, unless you also enclose a memo stating that you need them returned upon finalizing.

● Special Exemption for Donation

Tax credits may be applied for various donations. See the Income Tax Guide for details.

● Exemption for Person with Disabilities

Please present physical disabilities certificate, or certificate for mental deficiency

● **Exemption for Spouses / Dependents who are residing in abroad**

Please attach a document certifying the international remittance to the family, copy of Alien Registration Certificate or Resident Card 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.

● **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.

For further information, please contact City Hall, *Kazei Ka Shiminn Zei Ka* (Tax Section), Ext. ☎189

NOTICE TO THOSE LEAVING JAPAN DURING 2015

A person departing from Japan (who cease to have resident address in Japan) must declare his/her income well before departure, and designate a tax agent who will handle the tax-related correspondences and tax payments in Japan on behalf of a client. Please note that individuals who have not paid their tax or filed a return by the specified due date may be imposed delinquent tax.

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

INCOME TAX RETURN - SHOTOKUZEI no KAKUTEI SHINKOKU

Income Tax Return filing period is

February 16th (Mon) ~ March 16th (Mon) Monday ~ Friday, 9 AM ~ 5 PM

For inquiries regarding Income Tax and Final Return, please contact...

Tokyo Regional Taxation Bureau (Tokyo *Kokuzei-Kyoku*) English Consultation ☎03-3821-9070

Ōme Tax Office (*Ōme Zeimusho*) ☎0428-22-3185*The parking spaces of Ōme Tax Office will not be available (spaces for disabled people are available) from February 2nd (Mon) to March 31st(Tue).

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, and 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 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 has 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 estimated amount of income tax from the salary, and pay it to the National Tax Agency.

In December, the employer calculates the actual income tax to be paid after tax deductible items and amounts are finalized, then makes adjustments for 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. Because of this system, most employment income earners are not required to file the final return on their own.

Income earners who had income from sources other than 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 2014, 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*) to the municipal office.
 - had annual earned Income of more than ¥20,000,000.
 - plan to file for Tax Deductions for Medical Expenses.(介護などの)
 - 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. Filing process is not necessary if income from pension was less than 4 million yen, and income from wages were less then ¥ 200,000.) However, to obtain *Kanpu Shinkoku* refund, it requires that you file for tax return regardless of the above terms.
 - intend to obtain a Tax-Exemption Certificate (非課税証明書).
- **Tax Deductions for persons in need of nursing care**
Fees for nursing care services that are subject to the Nursing-care Insurance Coverage, and the expenses for adult diapers prescribed by doctor are subject to the Deduction for Medical Expenses.

For detailed information and instruction for deduction application, 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.Ext.* ☎143

Kanpu Shinkoku (Refund Return) – Application for Tax Refunds

You can apply for Tax Refunds if your income tax has been withheld at source from your salary/wage of 2014 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 2014 has started from January 5th 2015 at *Ōme* Tax Office. The Refund Return filing period starts from January following the year in question and continues for 5 years.

Places, Methods and Period for Filing

Filing at *Ōme* Tax office - in *Bekkan* (別館) building

Tax Return Filing Regular Hours: February 16th(Mon) ~ March 16th(Mon), weekdays only, 9AM~5PM.

Filing at Tachikawa Tax Office: Special Open Sundays: Feb. 22nd & Mar. 1st. *Phone consultation and tax payment are not accepted on Sundays.

Filing at *Hamura* City Hall - in Large Conference Room (大会議室) 4th floor

FREE CONSULTATION for PREPARING TAX RETURN

◆ Cases of Final Tax Return that cannot be handled 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*) cannot be answered at city hall. Please take those inquiries directly to National Tax Agency *Ōme* Office.

Inquiries for Deductions for Casualty Losses (*Zasson koujyo*), "blue-form" Income Tax Returns (*Ao-iro Shinkoku*), Special Tax Credit for Housing Loan (mortgage) cases will be handled on Feb. 2nd (Mon)~ 4th (Wed) only at the City Hall.

Free income tax consultation is provided by *Ōme* Tax office and Tokyo Regional Taxation Bureau.

Free income tax and resident tax consultation are also provided at *Hamura* city hall 4th floor, *Daikaigi-shitsu* on the following dates. Feel free to stop by to get a help from professionals before filling out your return form.

February 2nd (Mon) ~ March 16th(Mon), Monday ~ Friday, 9AM~11AM & 1PM~3:30PM

Tax consultants from *Ōme* Tax Office will be available to answer questions regarding certain cases of final return that are usually not handled at city hall.

What to Bring for Filing the Tax Return

Please refer to the section with this title on the previous chapter of the *Jyuminzei no Shinkoku* page. The necessary documents are the same.

Filing via Postal 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, and/or medical expense receipts returned, please enclose a duplicate copy of the form and a self-addressed return-envelope attached with necessary postage.

Filing via Internet

"e-Tax" online tax filing and payment system allows taxpayers who has electrical identification certificate (*Kouteki Kojin Ninshou*) to file income tax return and pay tax online. → <http://www.e-tax.nta.go.jp/>
IC card reader for your PC and user registration are also needed in advance to use the service.

~ CULTURE & COMMUNITY ~

RENTAL FARM PLOT for HAMURA RESIDENTS

Hamura City leases agricultural farm plots (about 20m²) to local residents who desire to grow their own crops.

Farm Name	Address	Available Plots
① <i>Dai-ichi Shimin Nouen</i>	5-4-14・49, <i>Midorigaoka, Hamura City</i>	45
② <i>Dai-ni Shimin Nouen</i>	5-6-14・15, <i>Midorigaoka Hamura City</i>	39
③ <i>Dai-san Shimin Nouen</i>	4-6-8 <i>Ozakudai, Hamura City</i>	48
⑦ <i>Dai-nana Shimin Nouen</i>	2-16 <i>Hanenaka, Hamura City</i>	13
⑧ <i>Dai-hachi Shimin Nouen</i>	1-14-9 <i>Sakaecho, Hamura City</i>	35

Applicant Eligibility: *Hamura* residents. *Corporations and citizen groups are not eligible.

Lease Period: March 1st, 2015 ~ January 31st, 2017 **Contribution Fee:** ¥4,000 for term period

How to Apply & Inquiries: On Reply-paid postcard ("*Oufuku Hagaki*"), fill in the information as below and mail or bring it to *Sangyou-ka Nousei-kakari* (at city hall *Nishi-Bunshitsu* 2nd fl. Ext.663) by January 26th(Mon).

*If the applications exceed the capacity, tenants will be selected by drawing held on Jan. 29th (Thu), 9AM, at city hall *Nishi-Bunshitsu* 2nd floor Meeting Room. All applicants will be notified of the results.*Only one application is accepted per family. If applicant violates the rule, the applications will be invalidated.

*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 To: <i>Hamura-shi</i> <i>Sangyou-ka</i> <i>Nousei-kakari</i>	*Do not write anything on this side.	〒Your Zip Code Your Mailing Address Your Name	Your Mailing Address Your Name Your Phone Number Name of Desired Farm

AGRICULTURE WORKSHOP for HAMURA RESIDENTS

Participants of this workshop will get to learn vegetable farming while they grow their own crops in various kinds under the first-hand coaching by professional farmers. In addition to workshop dates, participants can enter the farm anytime, so they can tend their crops as often as they like.

Don't worry about choosing and buying the seeds, seedlings and farming tools - those will be provided by the farm owner. Just come empty handed and enjoy farming, harvesting and meeting new friends!

All members of the family can enjoy harvesting crops.

Farm: *Shinmeidai Yasai Batake* located at 2-8-4 *Shinmeidai Hamura City* **Available Plots:** 7

Lease Period: March 1st, 2015 ~ January 31st, 2016 **Fee:** ¥35,000 for term period

Applicant Eligibility: *Hamura* residents / workers **Inquiries:** *Sangyo-ka Nousei-kakari* ☎Ext.663

Application: On Reply-paid postcard ("*Oufuku Hagaki*"), fill in the information as below and mail to the farm owner, Mr. *Tetsuo Oono* (☎554-2110) before February 6th(Fri).

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

Front		Back	
〒205-0021 To: Mr. <i>Tetsuo Oono</i> <i>Hamura-shi</i> <i>Kawasaki</i> 3-8-19	*Do not write anything on this side.	〒Your Zip Code Your Mailing Address Your Name	Your Mailing Address Your Name Your Phone Number

HAMURA ZOO TOPIC OF THE SEASON ~ YEAR OF THE SHEEP~

It is the year of the sheep in Japan. There are two female sheep, "Ann" and "Hikari" which are living at the Hamura Zoo. After their arrival in November, they are adjusting very well to the environment, and are in good health munching on their grass every day with a great appetite. They are very friendly! Please come to see them if you have the opportunity. HAMURA ZOO ☎579-4041

RADIATION LEVEL ANALYSIS for HAMURA CITY AIR

The results of the Radiation level analysis conducted in Hamura City in December 2014 were released.
Inquiry: Kankyō Hozen-ka Kankyō Hozen-kakari ☎Ext.226

Level of Radiation in the Air(unit: $\mu\text{sv/h}$) of Municipal Schools and Children's Facilities of Hamura

Point of Analysis	Elevation Above Ground at Analysis Point		
	5 cm	50 cm	1m
December 15 th (Mon)			
Hamura Higashi Elementary School	0.052	0.052	0.052
Hamuara Nishi Elementary School	0.055	0.053	0.052
Fujimi Elementary	0.057	0.054	0.055
Sakae Elementary	0.065	0.062	0.066
Shorin Elementary	0.062	0.058	0.058
Ozakudai Elementary	0.055	0.054	0.051
Musashino Elementary	0.073	0.072	0.068
Hamura Daiichi Junior High School	0.054	0.052	0.050
Hamura Daini Junior High School	0.059	0.057	0.054
Hamura Daisan Junior High School	0.055	0.056	0.057
Azuma Gakudo Club	0.068	0.069	0.064
Fujimi Gakudo Club	0.066	0.064	0.063
Sakae Gakudo Club	0.054	0.055	0.051
Shorin Gakudo Club	0.074	0.075	0.075
Ozakudai Daini Gakudo Club	0.095	0.092	0.087
Musashino Gakudo Club (Higashi Jidokan)	0.101	0.092	0.091
Nishi Gakudo Club	0.063	0.062	0.063
December 17 th (Wed)			
Shiraume Hoikuen	0.083	0.077	0.079
December 18 th (Thu)			
Naka Gakudo Club (Chuo Jidokan)	0.076	0.080	0.069
Ozakudai Gakudo Club (Nishi Jidokan)	0.082	0.084	0.090