

A Guide about the Adjustment Benefits



Benefits for individuals whose tax amounts do not reach the amounts of the fixed-amount tax reduction

● What are “Adjustment Benefits”?

Adjustment benefits are financial benefits for individuals whose income tax for 2024 and individual municipal and prefectural resident taxes for the 2024 fiscal year do not reach the amounts of the fixed-amount tax reduction.

Amounts that do not reach the fixed-amount tax reduction (adjustment benefit amounts) are calculated for the income tax and individual resident tax respectively. After the total is calculated, the “Adjustment Benefits” are rounded up to the nearest ¥10,000 and the “Adjustment Benefits” will be paid.

Since the income tax for 2024 is not finalized until the end of the year, the benefit amounts are calculated based on the estimated amount using the individual resident taxation information for the 2024 fiscal year (for that in 2023).

● Individuals Eligible for the Benefits

Individuals who meet the following two requirements are eligible.

1. Individuals expected to be liable for income tax for 2024 (based on the estimated income tax amount calculated from the 2024 fiscal year resident taxation information) or individuals who are liable for the individual resident tax based on their income, for the 2024 fiscal year by the City of Nagaoka.
2. Individuals whose possible amount of fixed-tax reduction exceeds their “Estimated Income Tax for 2024” or their “Individual Resident Tax Based on Income for the 2024 Fiscal Year” (for those whose imposed tax amounts do not reach the amounts of fixed-amount tax reduction).

However, taxpayers whose total income tax exceeds ¥18,050,000 are not eligible.

In addition, these benefits are not paid to the household units, but to the (individual) taxpayers.

Note: The benefits will not be paid if an eligible person dies before the necessary procedures are completed.

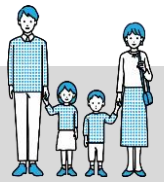
Be aware of bank transfer scams and personal identity theft!

If you receive a suspicious phone call or letter at your home or workplace claiming to be from the prefecture, the municipality, or the national government (or their respective employees), please contact your municipal office, local police station, or the specially designated police consultation line (#9110).



Amount of Payment

Payment amounts vary depending on individual tax status.



The amounts are ① + ②, rounded up to the nearest ¥10,000.

Note: All tax amounts and others indicated below are those before the tax reduction.

- ① Possible Amount of Fixed-Amount Tax Reduction for Income Tax Portion – Estimated Amount of Income Tax for 2024
(The negative value should be 0.)
- ② Possible Amount of Fixed-Amount Tax Reduction for Individual Resident Tax Portion –
Amount of Individual Resident Tax Based on Income for the 2024 Fiscal Year
(The negative value should be 0).

Procedures

Fill in the enclosed “**Adjustment Benefit Payment Requirement Confirmation Form**” and return it with the necessary documents.

Application Deadline: Thursday, October 31, 2024 (must be postmarked no later than this date)

Note: In principle, any incomplete documents must be re-submitted by the due date.

Note: Online applications must be submitted by the deadline.

Benefit Payment Period:

You will receive the benefit around four weeks after the City of Nagaoka receives your “Confirmation Form.”

Note: You cannot receive payments if your documents are incomplete. Please check the “Example Application Form” carefully and confirm that the entries and attached documents are complete.

Recommendation: We recommend that you make a photocopy of the “Adjustment Benefit Payment Requirement Confirmation Form” or take a picture of it with your smartphone or other devices!

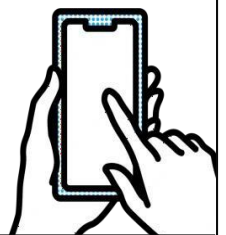
Note: This helps to verify the payment amounts and the designated account after you complete the procedure.

You Can Complete the Procedure online from Your Smartphone or PC!

You can complete the procedure from your smartphone or PC by reading the two-dimensional code on the “Adjustment Benefit Payment Requirement Confirmation Form.” You can take pictures of required documents such as account confirmation documents with a camera and attach them.

! When completing procedures online, there is no need to submit the “Payment Requirement Confirmation Form” and other documents sent to you.

Note: Applicants are responsible for communication charges for online applications.



For Further Information

Nagaoka City Benefit Special Call Center

Business Days and Hours: Weekdays 8:30 a.m. – 5:15 p.m.

☎ 0258-39-2347



Regarding the adjustment benefits (the Nagaoka City website)

The amount of adjustment benefits varies depending on your tax status. To make our estimate for the calculation of benefits for income tax, we use the “Calculation Tool” provided by the national government. Therefore, we cannot respond to your inquiries regarding the detailed calculation processes. Your kind understanding is appreciated in advance.

英語(えいご)・中国語(ちゅうごくご)・やさしい日本語(にほんご)のチラシを見(み)たい人(ひと)は、上(うえ)の二次元(にじげん)コードから長岡市(ながおかし)のホームページを見(み)てください。

For multilingual information (in Chinese, English, and easy Japanese), you can check the Nagaoka City website on the right.

如果您想查看外语资料, 请扫描此二维码访问长冈市官方网站。