

Guide to the Oyama City Adjusted Benefit for Flat Tax Reduction

- This payment Confirmation Sheet is being sent to individuals expected to be eligible for the payment.
- The benefit (adjusted benefit) is being provided to individuals eligible for the flat tax reduction whose 2024 income tax* or 2024 income-based residence tax is lower than the applicable flat tax reduction (not able to be fully reduced).
 - * The 2023 income tax is used as the estimated 2024 income tax.
- In order to receive the adjusted benefit, you must [apply online](#) or [send back the Confirmation Sheet](#). The procedure up through the bank transfer is smoother if performed online.

Eligible individuals

- (1) Individuals whose applicable flat tax reduction (income tax 30,000 yen/individual residence tax 10,000) exceeds the [estimated 2024 income tax](#) or [2024 income-based residence tax](#)
- (2) Taxpayers whose total income is [18,050,000 yen or less](#).

Calculation of the adjusted benefit

Income tax	Income-based residence tax
Applicable flat tax reduction 30,000 yen × number of eligible individuals *	Applicable flat tax reduction 10,000 yen × number of eligible individuals *
Income tax (estimated) ①	Residence tax ②

* The number of individuals counting toward the tax reduction is the tax payer and the total number of dependent family including the spouse

If there is an amount that was not fully reduced (①/②), it will be paid as a benefit.

① + ② =	Amount of benefit	The total of ① and ② rounded up to the nearest 10,000 yen
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* The benefit will not be provided if both ① ② are 0 yen.

Payment Example)

In the case of pension special collection (household of a couple in their 70s):
(Tax payer and 1 dependent family member)

Income tax	Income-based residence tax
Applicable flat tax reduction 30,000 yen × 2 individuals = 60,000 yen	Applicable flat tax reduction 10,000 yen × 2 individuals = 20,000 yen
Income tax 6,200 yen	Residence tax 13,000 yen
Amount not reducible ①	Amount not reducible ②

60,000 yen - 6,200 yen = 53,800 yen ① 20,000 yen - 13,000 yen = 7,000 yen ②

① 53,800 yen + ② 7,000 yen = 60,800 yen

The benefit is **70,000 yen** when rounded up to the nearest 10,000 yen.

[* The amount of the benefit will vary according to household composition and tax amount.](#)



Application deadline

**October 31, 2024
(Thurs.)**

* Postmark deadline if mailing the application

Planned payment date

The estimate is **1 month** based on the date the online application was received by Oyama City (or the date the Confirmation Sheet was received).

* The procedure is smoother if performed online.

Q. How is the group (municipality) providing the payment of the Adjusted Benefit for Flat Tax Reduction determined?

A. The benefit is paid by the municipality to which you pay the individual residence tax in 2024.
* The 2024 individual residence tax is assessed by your municipality as of January 1, 2024.

Q. What is the income-based residence tax?

A. For income from January 1 through December 31 of the previous year, there is an income-based income tax and a flat per-capita tax that does not consider income.
The income-based residence tax rate is set at 4% for the prefecture and 6% for the municipality.

Q. What is the estimated 2024 income tax?

A. This is the income tax calculated based on the income and other available information for 2023 as of the administrative processing cutoff date (June 10).

Q. I get a deduction for home loans/donations (hometown tax). How is the flat tax reduction applied?

A. The flat tax reduction is applied to your yearly tax amount after deductions such as home loans and donations (hometown tax). Accordingly, if your income tax and individual residence (city/prefecture) income tax are both 0 yen due to deductions, you are not eligible for the flat tax reduction.

Q. Can I receive the adjusted benefit if the taxpayer has passed away?

A. It changes according to the date the tax payer passed away.
If the taxpayer passed away January 1, 2024, or before, you are not eligible for the adjusted benefit.
If the taxpayer passed away on January 2, 2024 or after and submitted the Confirmation Sheet/application, you can receive the payment as a part of the inheritance.
If the taxpayer passed away before the application was mailed or submitted, you cannot receive the benefit.

Q. How do I check the status after applying?

A. For online applicants, you can scan the QR code and log in to check the status.
If you applied by mail, call the Call Center.

Q. What happens if the benefit is insufficient due to a change to the residence tax or the judgment on the estimated 2024 income tax as a result of an amended filing?

A. There will be an additional payment planned for 2025 or later.



Be cautious of **specialized fraud and personal information scams** in connection with the Adjusted Benefit for Flat Tax Reduction!

If you receive suspicious calls or mail with the names of officials from the national, prefectural, or local government, contact your local government, nearby police department, or police consultation number (#9110).

Oyama City Adjusted Benefit for Flat Tax Reduction Call Center

 0285-22-9427

Reception hours: Weekdays 8:30 AM to 5:15 PM

