

Notification of Adjustment Benefit (shortfall benefit) For those For Whom the Entire Fixed Tax Reduction Cannot be Applied

1 Adjustment Benefit (Shortfall Benefits)

- The shortfall benefit is a program to provide an additional benefit in the event of a shortfall in the amount paid as an adjustment benefit (initial benefit) to those who are expected to be unable to fully pay the 2024 fixed amount tax reduction.
 - There are two types of benefits: shortfall benefit 1 and shortfall benefit 2.
 - Both require you to be a resident of Anjo City on January 1, 2025.
 - Shortfall Benefit 1 is applied when the income tax amount for the FY2024 is less than the amount estimated at the time the adjustment benefit (initial benefit) was calculated, or when the number of dependents has increased.
 - Shortfall Benefit 2 provides a fixed amount of benefits to persons who meet the requirements.
- *The fixed-amount tax reduction will reduce the 2024 income tax by 30,000 yen and the 2024 municipal tax by 10,000 yen per person and each eligible spouse or dependent.

2 About eligible beneficiaries

① Shortfall Benefits 1

- Persons who reside in Anjo City as of January 1, 2025, and who have a difference in the amount due and the amount paid as the adjustment benefit (initial benefit) after determining the amount that cannot be reduced by the fixed amount of income tax for FY2024 and the resident tax for FY2024.
- Benefit amount
The amount by which the "2025 Allowance" exceeds the adjustment benefit (initial benefit) paid in FY2024 (in units of 10,000 yen).
*Any amount that falls below the limit will not be refunded.
*If your total income exceeds 18,050,000 yen in the income tax for FY2024 or the municipal tax for FY2024, the benefit related to the corresponding tax is 0 yen.

② Shortfall Benefits 2

- Those who reside in Anjo City as of January 1, 2025 and meet all of the following requirements.
 - "Dependents" under the tax system in terms of income tax for FY2024 and residential tax for FY2024 are not eligible.*1
 - Exemption from income tax for FY2024 and the income based portion for the municipal tax for FY2024 (the amount of tax before the fixed amount tax reduction is 0 yen)
 - Not head of the household or member of a household
 - eligible for low-income household benefits*2
 - Not eligible for the adjusted benefit (initial benefit)
- (*1) Those who are "full-time business employees (white collar)" or "full-time blue collar business employees" or "whose total income exceeds 480,000 yen for the income tax for FY2024 or municipal tax for FY2024".
- (*2) "Benefits for low-income households" here refers to the "Priority Support Benefits in Response to Price Increases in FY2023 (benefits for households exempt from residential tax (70,000 yen)), (Households subject only to the fixed rate of residential tax (100,000 yen))" and "Priority Support Benefits in Response to Price Increases in Fiscal 2024 (benefits for households newly exempt from municipal tax (100,000 yen))" (including similar benefits provided by other municipalities).
- Benefit amount
In principle, 40,000 yen (30,000 yen for income tax for FY2024 and 10,000 yen for municipal tax for FY2024)
*However, the tax is 30,000 yen for foreign residents as of January 1, 2024.
*If your total income exceeds 18,050,000 yen in the income tax for FY2024 or the municipal tax for FY2024, the benefit related to the corresponding tax is 0 yen.



・「定額減税しきれない方へ 調整給付金（不足額給付）」に関するお知らせを翻訳したものは、左記QRコードよりご確認ください。
・ Please use the QR code on the left to access the translated notice regarding the "Adjustment Benefits (shortfall benefit amount) for those who are unable to receive fixed-amount tax reduction".
・ 请扫描左侧的二维码查看关于“面向定额减税未足额减免人群的调整补助金（不足额部分补助）”的通知的翻译文件。
・ Suriin mula sa QR code sa kaliwa upang tingnan ang isang isinaling bersyon ng paunawa patungkol sa "Adjustment Benefit (Mga Kakulangan sa Pagbabayad) para sa hindi makakabawas sa fixed-amount tax reduction."
・ Vui lòng quét mã QR ở bên trái để xem bản dịch của thông báo liên quan đến "Tiền trợ cấp điều chỉnh (trợ cấp phần còn thiếu) dành cho những người chưa được giảm đủ thuế theo mức cố định".
・ Veja o código QR à esquerda para obter a versão traduzida do aviso sobre "Benefício de ajuste (Pagamento do valor faltante)" voltado aos que não puderam receber a redução fixa do imposto.

※QRコードは隣デンソーウェブの登録商標です。

3 Procedure for Payment of Benefits

- To receive this benefit, ① Apply online or ② Return the confirmation form.
- Use the QR code on the right side of this sheet or on the confirmation form to ① apply online.
- If you would like to use this ② confirmation form to apply, please confirm all of the details, fill in the necessary information, and return it with the attached documents such as identity verification documents as well as a document that can confirm the beneficiary account. After detaching the right section of the page, return it with the separate attached sheet with personal identification documents.

Click here for online application



- After review, benefits will be transferred to your account in due course in order.
*In the case of online application, the transfer will be made as early as on the Thursday two weeks after application.
*If you return the confirmation form, the estimated time for the account transfer is as early as on the Thursday four weeks after the date of receipt by Anjo City.
*There is a possibility that the bank transfer will be delayed during the Obon days and around that time.

4 Application deadline

October 31, 2025 (Friday), (as indicated by the postmark)

- *If you do not submit the online application or return the confirmation form by the deadline, it will be deemed that you have declined receipt of this benefit.
- *In the event transfer is not possible due to missing information in the confirmation form, the city will contact the applicant. If confirmation cannot be made within the designated period, you will be deemed to have declined receipt of these benefits.

5 Others

! Please be aware of "wire transfer scams" and "identity theft" concerning this adjustment benefit (shortfall benefit) for those who are expected to be unable to receive the fixed amount tax reduction.

If you receive a suspicious phone call or mail at your home or workplace, etc., pretending to be from a local or national government (staff members), etc., please contact the nearest police station or the dedicated police consultation line (#9110).

If you receive an unknown e-mail claiming to be from a local or national government agency, please do not access the URL in the e-mail or enter any personal information, and delete the email immediately.

Call center
Anjo City Adjustment Benefit Call Center (Conference Room 6, 3rd Floor, Anjo City Hall Central Building) 0566-89-2943 Until November 28, 2025 (Friday) Reception hours: 9:00 to 17:00 (excluding Saturdays, Sundays, and holidays)

*For details, refer to the Anjo city website.



*See the reverse side for examples on how to fill out this form.