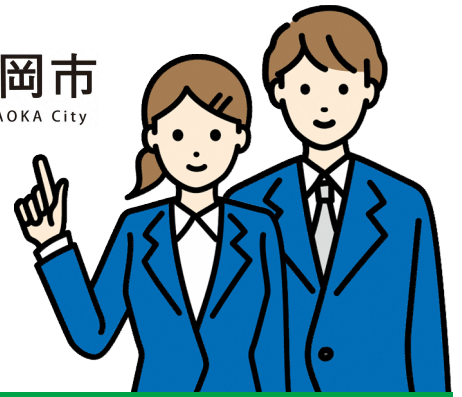


# Adjustment Benefits (Supplemental Payment) Guide



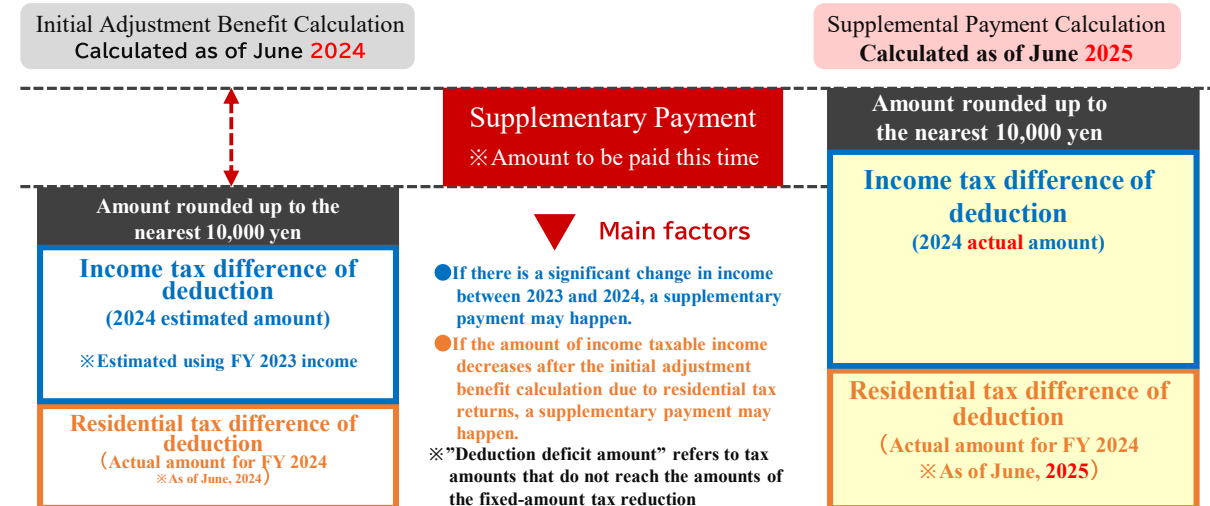
Benefits for individuals whose tax amounts do not reach the full amount of the fixed-amount tax reduction

## ● What are Adjustment Benefits (Supplemental Payments)?

Adjustment benefits are financial benefits of a fixed-amount, rounded up to the nearest 10,000 yen amount, for individuals whose income tax for 2024 and individual residential taxes (municipal and prefectural) for the 2024 fiscal year do not reach the amounts of the fixed-amount tax reduction.

Due to the fact that at the time of the initial adjustment benefit calculation conducted last year, income taxes for the 2024 fiscal year had not been determined, payment amounts were estimated based on the 2024 fiscal year (for 2023) residential tax information.

**Adjustment Benefits (Supplemental Payments)** are calculated by comparing the supplemental payment calculation based on actual income tax records and residential tax information for FY 2024 (the amount that should have been paid) to the initial adjustment benefit calculation and if there is a difference, that supplementary payment amount will be paid.



- ※ Since income tax is not a tax item originally handled by the city, the difference of deduction for income tax for the fiscal year 2024 is calculated, in principle, using the "calculation tool" provided by the government based on the taxation information of the residential tax for the fiscal year 2025 (for 2024).
- ※ If the total income for either the income tax for the year 2024 or the residential tax for the year 2024 exceeds 18,050,000 yen, the difference of deduction for that tax category is calculated as "0".

## ● Individuals Eligible for the Benefits

Individuals who were living in Nagaoka City as of January 1st, 2025 and meet either of the following requirements (1 or 2) and their supplemental payment calculation (the amount that should have been paid) is larger than the initial adjustment benefit calculation determined last year.

1. Possible Income Tax Fixed-amount Deduction (30,000 yen× Number of eligible people) is greater than the Income Tax Amount for the 2024 fiscal year.
2. Possible Residential Tax Fixed-amount Deduction (10,000 yen× Number of eligible people) is greater than the Individual Residential Tax based on income amount for the 2024 fiscal year.

※Number of eligible people=The eligible person, their spouse and other dependents (including those who are younger than 16 years old) (only counting those who live in Japan)

However, those whose total income exceeds 18,050,000 yen in income tax and residential tax for the 2024 fiscal year are not eligible.

- ※ In the case that your income tax and residential tax based on income for the 2024 fiscal year were both 0 yen, you are not eligible for the fixed-amount deduction and therefore are not eligible for this supplementary payment.
- ※ 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).

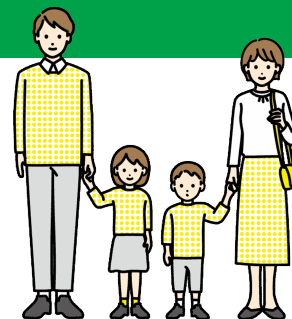


# Amount of Payment

Adjustment Benefit—Initial Adjustment Benefit = **Supplementary Payment**

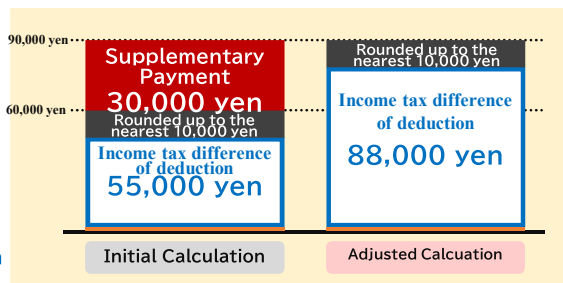
**[Required amount]** . . . The sum of (1) and (2), rounded to the nearest 10,000 yen.

- (1) Possible Amount of Fixed-Amount Tax Reduction for Income Tax — 2024 Income Tax Amount (Note: Negative amounts equal 0)
- (2) Possible Amount of Fixed-Amount Tax Reduction for Residential tax based on income— 2024 Fiscal Year Residential Tax Based on Income (Negative amounts equal 0)
- ※ The initial required adjustment benefit amount uses the 2024 Estimated Income Tax Amount.



<Ex.> A 4 person family where 1 person is the taxpayer and their income decreased significantly from 2023 to 2024.

Initial		Tax deductible amount		Tax amount		Difference of deduction
	Income tax	120,000 yen	—	65,000 yen	=	① 55,000 yen
	Residential tax	40,000 yen	—	98,000 yen	=	② 0 yen
	Amount required	①+② → Rounded up to the nearest 10,000 yen				⇒
Adjusted		Tax deductible amount		Tax amount		Difference of deduction
	Income tax	120,000 yen	—	32,000 yen	=	① 88,000 yen
	Residential tax	40,000 yen	—	98,000 yen	=	② 0 yen
	Amount required	①+② → Rounded up to the nearest 10,000 yen				⇒
90,000 yen		—	60,000 yen		= 30,000 yen	
Supplemental Payment Calculation		Initial Adjustment Benefit		Supplemental Payment		



※For the residential tax, if there is no change from the initial calculation, the difference of deduction will be 0 (fully reduced).



More example cases can be found on our website. Scan the code at the bottom right of the page and check them out!

# Procedures

Fill out the required information in the attached “Confirmation Form of Requirements for Payment of Adjustment Benefits” and return it with the required documents.

**Deadline: October 31, 2025 (Fri) Postmarked**

- ※ Generally, even if the documents are returned incomplete, they must be re-submitted by the deadline.
- ※ Online applications must be submitted by the deadline.

**Payment Schedule: Approximately 4 weeks from when the city receives the documents**

**Note: If the application is incomplete, you cannot receive the benefit so please check the example application and other documents carefully and make sure that the information in the form and attached documents are complete.**

**Suggestion: After filling out the form, take a copy or a photo of the documents for your records.**  
 ※ This is useful if you want to confirm the amount or the designated payment account after submission.

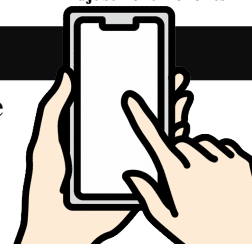
Confirmation Form of Requirements for Payment of Adjustment Benefits

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

You can complete the procedure from your smartphone or PC by scanning the code on the confirmation form. You can take pictures of required documents such as account confirmation documents with a camera and attach them.



**If completing the procedure online, there is no need to submit the attached confirmation form.**  
 ※ Applicants are responsible for communication charges for online applications.



# For More Information

**Nagaoka City Benefit Special Call Center**

**[Hours] 8:30 a.m. to 5:15 p.m. (weekdays only)**



**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 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。