

## Grants Procedures (Guide)

Thank you for applying to make a grant to Tokyo University of Agriculture and Technology.  
This Guide explains the procedural flow for making a grant.  
We look forward to your continued support toward education and research at TUAT.

### Procedures for Making a Grant

#### 1. Applying to Make a Grant

Please send the attached Grant Application Form to Tokyo University of Agriculture and Technology Research Support Office at:

For Fuchu area: 3-8-1 Harumi-cho, Fuchu-shi, Tokyo 183-8538

For Koganei area: 2-24-16 Naka-cho, Koganei-shi, Naka-cho Tokyo 184-8588

- When making a grant as a corporation, please affix your corporate seal to the application form.
- Normally grant procedures take several weeks from application through to payment. Please contact TUAT in cases of urgency.
- The application form can be downloaded from our webpage at the following address:  
<http://www.tuat.ac.jp/~kenkyu2/sangaku/sangaku-yosikisyu.htm>

From TUAT

After receipt your Grant Application Form will be examined by the Funding Examination Committee of TUAT.

After examination and acceptance TUAT will send you a Grant Deposit Form (funding request).

\*The form includes information on the bank account for deposit.

#### 2 Depositing Your Grant Funds

Several weeks after your application TUAT will send you a Grant Deposit Form.

Please pay your grant funds into the account for deposit listed on that form.

From TUAT

After payment of your grant is confirmed, TUAT will send you a Certificate of Appreciation and your receipt.

\*You will require this receipt when making a deduction from your company tax or income tax, so be sure to keep it until you file your tax return (in principle, the receipt will not be reissued).

The above completes the procedures for making a grant.

\*Completing your tax return by February of next year will make you eligible to receive tax benefits.

Please refer to the [back page](#) for information.

\*1 Tax benefits available when you make your final tax return

Under the taxation system the following tax benefits are available to parties who make a grant to Tokyo University of Agriculture and Technology.

- When making a grant as a corporation

The total amount of your grant can be calculated as a deductible expense (Corporation Tax Act, Article 37 (3) (ii))

- When making a grant as an individual

The amount of your grant can be deducted by making an application to deduct your donation from your income tax (Income Tax Act, Article 78 (2) (ii)) or your inheritance tax (Inheritance Tax Act, Article 70 (1)).

Deduction of the amount paid for a grant from individual inhabitants tax (Local Tax Act, Article 37-2, Article 314-7)

Under the amendments to the tax system made in 2008, among donations that are tax-deductible from income tax, amounts designated by a prefecture, city or municipality as an exception through being a donation granted to promote the welfare of the citizens, can be treated as a tax-deductible donation for individual inhabitants tax (Tokyo metropolitan residents' tax, individual municipality tax).

Tokyo University of Agriculture and Technology is currently designated as eligible by Tokyo Metropolitan, and Fuchu City and Koganei City in Tokyo Metropolitan.

A person who makes a grant to TUAT who lives in an eligible area as at January 1 of the year following their grant will be eligible to receive a tax deduction for the amount of their grant from their individual inhabitants tax.

For further details please refer to the following:

[Persons who make a grant to TUAT who live in Tokyo Metropolitan \(cities or municipalities other than Fuchu and Koganei\)](#)

[Persons who make a grant to TUAT who live in Fuchu City, Tokyo Metropolitan](#)

[Persons who make a grant to TUAT who live in Koganei City, Tokyo Metropolitan](#)

Please contact the Research Support Office if you have any further questions

Tokyo University of Agriculture and Technology, Research Support Office

Fuchu area

3-8-1 Harumi-cho, Fuchu-shi, Tokyo 183-8538

TEL : 042-367-5640

FAX : 042-367-5898

e-mail : [kenkyu1@cc.tuat.ac.jp](mailto:kenkyu1@cc.tuat.ac.jp)

Koganei area

2-24-16 Naka-cho, Koganei-shi, Naka-cho Tokyo 184-8588

TEL : 042-388-7008

FAX : 042-388-7280

e-mail : [kenkyu2@cc.tuat.ac.jp](mailto:kenkyu2@cc.tuat.ac.jp)

Persons who make a grant to TUAT who live in Tokyo Metropolitan (cities or municipalities other than Fuchu and Koganei)  
Tokyo University of Agriculture and Technology

### Tax Deductions from Individual Inhabitants Tax (Tokyo metropolitan residents' tax)

Under the amendments to the tax system made in 2008, among donations that are tax-deductible from income tax, amounts specified by a prefecture, city or municipality as an exception through being a donation granted to promote the welfare of the citizens, can be treated as a tax-deductible donation for individual inhabitants tax (Tokyo metropolitan residents' tax, individual municipality tax).

Because Tokyo University of Agriculture and Technology has received a designation from Tokyo Metropolitan, a person who makes a grant to TUAT who lives in an eligible area as at January 1 of the year following their grant will be eligible to receive a tax deduction in relation to the amount of their grant from their individual inhabitants tax.

#### 1. Eligible persons

A person (not including one who made a donation as the representative of a company), who made a grant to TUAT on and after January 1, 2009, who was living within Tokyo Metropolitan as at January 1 of the year following their grant.

#### 2. Procedures for claiming the tax deduction for a grant

Submitting your final tax return to the jurisdictional tax office renders you subject to application of both a tax-deductible donation from income tax and a tax-deductible donation from individual inhabitants tax. The receipt\* you received from TUAT will be required when you file your tax return.

In the case of a salaried employee or pension recipient who does not file a final tax return for income tax and is only subject to application of a deduction of the amount for their donation from individual inhabitants tax, it is only necessary to file your application to the municipality in which you were living as at January 1 of the year following payment of your grant.

\*Whether or not you will be able to receive a tax deduction in relation to the amount of your grant from your individual municipality tax will be determined by the municipality, so please contact the municipality tax office of the municipality in which you live.

#### 3. Method of calculating deductible amount

An amount equivalent to (amount of donation - ¥2000) x 4% is the tax-deductible amount from Tokyo metropolitan residents' tax.

\*The amount of your donation exceeding ¥2000 is tax-deductible. The upper limit of the deduction is 30% of the amount of total income etc.

\*In the case in which the donation concerned corresponds to an amount eligible for tax deduction as designated by the municipality of residence, an amount equivalent to (amount of donation - ¥2000) x 6% can be deducted separately from individual municipality tax).

#### 4. Reference

Ministry of Internal Affairs and Communications homepage (System for deducting amounts for donations from individual inhabitants tax)

[http://www.soumu.go.jp/menu\\_00/important/080430\\_2\\_kojin.html](http://www.soumu.go.jp/menu_00/important/080430_2_kojin.html)

Tokyo Metropolitan Bureau of Taxation

<http://www.tax.metro.tokyo.jp/>

Persons who make a grant to TUAT who live in Fuchu City, Tokyo Metropolitan  
Tokyo University of Agriculture and Technology

### Tax Deductions from Individual Inhabitants Tax (Tokyo Metropolitan Residents Tax, City Tax)

Under the amendments to the tax system made in 2008, among donations that are tax-deductible from income tax, amounts specified by a prefecture, city or municipality as an exception through being a donation granted to promote the welfare of the citizens, can be treated as a tax-deductible donation for individual inhabitants tax (Tokyo metropolitan residents tax, individual municipality tax).

Because Tokyo University of Agriculture and Technology has received a designation from Tokyo Metropolitan and Fuchu City, Tokyo Metropolitan, a person who makes a grant to TUAT who lives in Fuchu City, Tokyo Metropolitan, as at January 1 of the year following their grant will be eligible to receive a tax deduction in relation to the amount of their grant from their individual inhabitants tax.

#### 1. Eligible persons

A person (not including one who made a donation as the representative of a company), who made a grant to TUAT on and after January 1, 2009, who was living within Fuchu City, Tokyo Metropolitan as at January 1 of the year following their grant.

#### 2. Procedures for claiming the tax deduction for a grant

Submitting your final tax return to the jurisdictional tax office renders you subject to application of both a tax-deductible donation from income tax and a tax-deductible donation from individual inhabitants tax. The receipt\* you received from TUAT will be required when you file your tax return.

In the case of a salaried employee or pension recipient who does not file a final tax return for income tax and is only subject to application of a deduction of the amount for their donation from individual inhabitants tax, it is only necessary to file your application to the municipality in which you were living as at January 1 of the year following payment of your grant.

#### 3. Method of calculating deductible amount

Tokyo metropolitan residents tax: An amount equivalent to (amount of donation - ¥2000) x 4% is the tax-deductible amount from Tokyo metropolitan residents tax.

City tax: An amount equivalent to (amount of donation - ¥2000) x 6% can be deducted separately from city tax.

\*The amount of your donation exceeding ¥2000 is tax-deductible. The upper limit of the deduction is 30% of the amount of total income etc.

#### Example

Tax-deductible amount in the case of a donation of ¥200,000

Tokyo metropolitan residents tax:  $(¥200,000 - ¥2000) \times 4\% = ¥7920$

City tax:  $(¥200,000 - ¥2000) \times 6\% = ¥11,880$

A total of ¥19,800 can be deducted from individual inhabitants tax

#### 4. Reference

Ministry of Internal Affairs and Communications homepage (System for deducting amounts for donations from individual inhabitants tax)

[http://www.soumu.go.jp/menu\\_00/important/080430\\_2\\_kojin.html](http://www.soumu.go.jp/menu_00/important/080430_2_kojin.html)

Tokyo Metropolitan Bureau of Taxation

<http://www.tax.metro.tokyo.jp/>

Persons who make a grant to TUAT who live in Koganei City, Tokyo Metropolitan  
Tokyo University of Agriculture and Technology

### Tax Deductions from Individual Inhabitants Tax (Tokyo Metropolitan Residents Tax, City Tax)

Under the amendments to the tax system made in 2008, among donations that are tax-deductible from income tax, amounts specified by a prefecture, city or municipality as an exception through being a donation granted to promote the welfare of the citizens, can be treated as a tax-deductible donation for individual inhabitants tax (Tokyo metropolitan residents tax, individual municipality tax).

Because Tokyo University of Agriculture and Technology has received a designation from Tokyo Metropolitan and Koganei City, Tokyo Metropolitan, a person who makes a grant to TUAT who lives in Koganei City, Tokyo Metropolitan, as at January 1 of the year following their grant will be eligible to receive a tax deduction in relation to the amount of their grant from their individual inhabitants tax.

#### 1. Eligible persons

A person (not including one who made a donation as the representative of a company), who made a grant to TUAT on and after January 1, 2009, who was living within Koganei City, Tokyo Metropolitan as at January 1 of the year following their grant.

#### 2. Procedures for claiming the tax deduction for a grant

Submitting your final tax return to the jurisdictional tax office renders you subject to application of both a tax-deductible donation from income tax and a tax-deductible donation from individual inhabitants tax. The receipt\* you received from TUAT will be required when you file your tax return.

In the case of a salaried employee or pension recipient who does not file a final tax return for income tax and is only subject to application of a deduction of the amount for their donation from individual inhabitants tax, it is only necessary to file your application to the municipality in which you were living as at January 1 of the year following payment of your grant.

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Tokyo metropolitan residents tax: An amount equivalent to (amount of donation - ¥2000) x 4% is the tax-deductible amount from Tokyo metropolitan residents tax.

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Tokyo Metropolitan Bureau of Taxation

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