

For Applicants to the High School, Etc. Enrollment Grant of the City of Nagoya Due to a Sudden Change in Household Income

If you apply due to a sudden change in household income, read this form carefully to find out about documents to be submitted before applying.

● Target

The “tax base amount of the municipal inhabitants’ tax × 6% – adjusted deduction amount × 3/4” in FY2025 for all the guardians, etc. is 174,300 yen or more in total, but the revenue decreased significantly due to unemployment (dismissal, insolvency), etc., and the per income levy on the municipal inhabitants’ tax calculated based on the expected amount of annual revenue in 2025 qualifies for exemption for all the guardians, etc.

● Additional documents to be submitted (for a sudden change in household income)

Document to be submitted	Details
① Calculation table for the expected amount of revenue	- Prepare the table for each guardian, etc. with revenue. * It is not necessary to prepare the table for a guardian, etc. whose per income levy on the municipal inhabitants’ tax is 0 yen on the FY2025 taxation certificate.
② FY2025 taxation certificate	- Submit the certificate for all the guardians, etc. - For the City of Nagoya, the taxation certificate is named “<i>Reiwa-7-nendo shimin-zei, kenmin-zei, shinrin-kankyo-zei shomei-sho</i>” (FY2025 municipal inhabitants’ tax, prefectural inhabitants’ tax, and forest environment tax certificate). The certificate can be obtained at your local municipal tax office/sub-branch office or the tax desk of your local ward office/branch office. - Indicate the names of dependents. - We do not accept a photocopy of the “<i>jumin-zei nozei tsuchi-sho</i> (notification of inhabitants’ tax)” or the “<i>jumin-zei tokubetsu-choshu-zeigaku kettei-tsuchi-sho</i> (written notice of determination of the amount subject to special collection of inhabitants’ tax)”. - We do not accept a certificate with your Individual Number indicated.
③ Document showing the reason for a sudden change in household income	- Company employee: leave-of-absence certificate, etc. - Self-employed person: notification of discontinuation of business, etc. - Unemployed person: <i>koyohoken jukyu shikakusha sho</i> (certificate of employment insurance eligibility), etc. - Other (common): doctor’s medical certificate/disaster victim certificate, etc.
④ Document showing the revenue status	- Company employee: expected salary certificate (in any format) prepared by the company, etc. (Salary statement, etc. if it is difficult to submit a certificate.) - Self-employed person: expected annual revenue certificate (in any format) prepared by a certified public tax accountant, certified public accountant, or the commerce and industry association, etc. (Account book, etc. if it is difficult to submit a certificate.) - Unemployed person: salary statement, etc. * Provide information of the expected salary/annual revenue certificate for January to December, 2025. * Provide information of the salary statement or account book for January 2025 to the month of application.

You may be required to submit additional documents for the review.

● For inquiries about how to prepare the calculation table for the expected amount of revenue or about documents to be submitted, contact our staff in charge of the enrollment grant, Educational Affairs Division, City of Nagoya Board of Education (052-972-3278).

Calculation table for the expected amount of revenue

Date:

To: City of Nagoya Board of Education

School name	School
Name of applicant	
Name of guardian, etc.	

* Prepare this form per guardian, etc. with revenue.

I declare the following information because the per income levy on the municipal inhabitants' tax, which is calculated based on the expected amount of annual revenue for 2025, is likely to qualify for exemption.

1 Amount of gross income, etc. for 2025

Salary income	(Salary revenue) Indicate the "amount of gross income" before deductions. * Subtract any transportation expenses included.						(Calculate using Table 1 on the next page based on the total amount of salary revenue.) Total amount of salary income A () yen
	(2025) January	February	March	April	May	June	
	yen	yen	yen	yen	yen	yen	
	July	August	September	October	November	December	
	yen	yen	yen	yen	yen	yen	
For the upcoming months, indicate the expected amount. (If the amount is unknown, indicate the same amount as that of the most recent month.) → Total amount of salary revenue from January to December () yen							
Operating income	Indicate the amount of "revenue – necessary expenses."						Total amount of operating income B () yen
	(2025) January	February	March	April	May	June	
	yen	yen	yen	yen	yen	yen	
	July	August	September	October	November	December	
	yen	yen	yen	yen	yen	yen	
For the upcoming months, indicate the expected amount. (If the amount is unknown, indicate the same amount as that of the most recent month.)							
Pensions, etc. and other income	Revenue from public pensions/retirement packages (annual amount) () →(Calculate based on Table 2 on the next page.) Public pensions/retirement packages and other miscellaneous income () yen Other income []: () yen/year * If there are multiple sources, such as dividends and capital gains, etc., calculate the total.						Total amount of pensions, etc. and other income C () yen
(Total) Amount of gross income, etc. for 2025							A + B + C = D () yen

2 Upper limit income which qualifies for exemption of the per income levy

Spouse living in the same household 350,000 yen × {() person(s) + () person(s) + 1} + 100,000 yen + 320,000 yen =		E () yen * 450,000 yen if there is no dependent
Name of spouse living in the same household	()	
Names of dependents	()	

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3 Calculated result

D – E	F () yen ≤ 0
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* You are eligible for the grant if $F \leq 0$ based on the review and verification.

* Persons with disabilities, minors, widows, and single parents are eligible if the total amount of income ((D) before deduction for carryover of losses) is 1,350,000 yen or less. If you are applicable, check the box below and fill in the blank.

☐ I am a person with disabilities/a minor/a widow/a single parent, and the total amount of income for 2025 is (D) () yen.

[Table1] How to calculate the amount of salary income

Amount of salary revenue	Amount of salary income	Amount of salary revenue	Amount of salary income
< 551,000 yen	0 yen	≥ 1,628,000 yen, < 1,800,000 yen	Calculation baseline amount × 60% + 100,000 yen
≥ 551,000 yen, < 1,619,000 yen	Salary revenue – 550,000 yen	≥ 1,800,000 yen, < 3,600,000 yen	Calculation baseline amount × 70% – 80,000 yen
≥ 1,619,000 yen, < 1,620,000 yen	1,069,000 yen	≥ 3,600,000 yen, < 6,600,000 yen	Calculation baseline amount × 80% – 440,000 yen
≥ 1,620,000 yen, < 1,622,000 yen	1,070,000 yen	≥ 6,600,000 yen, < 8,500,000 yen	Amount of salary revenue × 90% – 1,100,000 yen
≥ 1,622,000 yen, < 1,624,000 yen	1,072,000 yen	≥ 8,500,000 yen	Amount of salary revenue – 1,950,000 yen
≥ 1,624,000 yen, < 1,628,000 yen	1,074,000 yen		

How to calculate the calculation baseline amount: 1) Salary revenue / 4,000 yen = quotient...remainder
2) Quotient × 4,000 yen = calculation baseline amount

[Table 2] How to calculate the amount of public pensions/retirement packages and miscellaneous income
[Below the age of 65]

Amount of revenue from public pensions/retirement packages	Total amount of income other than public pensions/retirement packages		
	≤ 10 million yen	> 10 million yen, ≤ 20 million yen	> 20 million yen
< 1.30 million yen	Amount of revenue – 600,000 yen	Amount of revenue – 500,000 yen	Amount of revenue – 400,000 yen
≥ 1.30 million yen, < 4.10 million yen	Amount of revenue × 75% – 275,000 yen	Amount of revenue × 75% – 175,000 yen	Amount of revenue × 75% – 75,000 yen
≥ 4.10 million yen, < 7.70 million yen	Amount of revenue × 85% – 685,000 yen	Amount of revenue × 85% – 585,000 yen	Amount of revenue × 85% – 485,000 yen
≥ 7.70 million yen, < 10 million yen	Amount of revenue × 95% – 1.455 million yen	Amount of revenue × 95% – 1.355 million yen	Amount of revenue × 95% – 1.255 million yen
≥ 10 million yen	Amount of revenue – 1.955 million yen	Amount of revenue – 1.855 million yen	Amount of revenue – 1.755 million yen

[Age of 65 or older]

Amount of revenue from public pensions/retirement packages	Total amount of income other than public pensions/retirement packages		
	≤ 10 million yen	> 10 million yen, ≤ 20 million yen	> 20 million yen
< 3.30 million yen	Amount of revenue – 1.10 million yen	Amount of revenue – 1 million yen	Amount of revenue – 900,000 yen
≥ 3.30 million yen, < 4.10 million yen	Amount of revenue × 75% – 275,000 yen	Amount of revenue × 75% – 175,000 yen	Amount of revenue × 75% – 75,000 yen
≥ 4.10 million yen, < 7.70 million yen	Amount of revenue × 85% – 685,000 yen	Amount of revenue × 85% – 585,000 yen	Amount of revenue × 85% – 485,000 yen
≥ 7.70 million yen, < 10 million yen	Amount of revenue × 95% – 1.455 million yen	Amount of revenue × 95% – 1.355 million yen	Amount of revenue × 95% – 1.255 million yen
≥ 10 million yen	Amount of revenue – 1.955 million yen	Amount of revenue – 1.855 million yen	Amount of revenue – 1.755 million yen

- If there are both the amount of salary and other wages after the salary income deduction and the amount of public pensions/retirement packages and miscellaneous income, and the total amount exceeds 100,000 yen, deduct the amount calculated based on the formula below from the amount of salary income.

Adjusted deduction amount for the income amount (upper limit: 100,000 yen) = amount of salary and other wages after the salary income deduction (upper limit: 100,000 yen) + amount of public pensions/retirement packages and miscellaneous income (upper limit: 100,000 yen) – 100,000 yen

- * The amount of gross income, etc. for the relevant person is A + B + C – adjusted deduction amount for the income amount = D () yen.

Calculation table for the expected amount of revenue

To: City of Nagoya Board of Education

Indicate the submission date.

August 8, 2025

**Example of
a completed
form**

School name	Nagoya Municipal Maruhachi Junior High School
Name of applicant	Ichiro Nagoya
Name of guardian, etc.	Taro Nagoya, Hanako Nagoya

* Prepare this form per guardian, etc. with revenue.

I declare the following information because the per income levy on the municipal inhabitants' tax, which is calculated based on the expected amount of annual revenue for 2025, is likely to qualify for exemption.

1 Amount of gross income, etc. for 2025

Salary income	(Salary revenue) Indicate the "amount of gross income" before deductions. * Subtract any transportation expenses included.						(Calculate using Table 1 on the next page based on the total amount of salary revenue.) Total amount of salary income A (450,000) yen
	(2025) January	February	March	April	May	June	
	200,000 yen	200,000 yen	100,000 yen	0 yen	0 yen	0 yen	
	July	August	September	October	November	December	
	0 yen	0 yen	0 yen	150,000 yen	150,000 yen	200,000 yen	
For the upcoming months, indicate the expected amount. (If the amount is unknown, indicate the same amount as that of the most recent month.) → Total amount of salary revenue from January to December (1,000,000) yen							
Operating income	Indicate the amount of "revenue - necessary expenses."						Total amount of operating income B (0) yen
	(2025) January	February	March	April	May	June	
	yen	yen	yen	yen	yen	yen	
	July	August	September	October	November	December	
	yen	yen	yen	yen	yen	yen	
For the upcoming months, indicate the expected amount. (If the amount is unknown, indicate the same amount as that of the most recent month.)							
Pensions, etc. and other income	Revenue from public pensions/retirement packages (annual amount) () →(Calculate based on Table 2 on the next page.) Public pensions/retirement packages and other miscellaneous income () yen Other income [dividend]: (500,000) yen/year * If there are multiple sources, such as dividends and capital gains, etc., calculate the total.						Total amount of pensions, etc. and other income C (500,000) yen
	(Total) Amount of gross income, etc. for						
This is an example for a family of four: father, mother (spouse living in the same household), and two children. Dependents also include individuals under the age of 16.						A + B + C = D (950,000) yen	

2 Upper limit income which qualifies for

Spouse living in the same household 350,000 yen × {(1) person(s) + (2) person(s) + 1} + 100,000 yen + 320,000 yen =		Dependents E (1,820,000) yen * 450,000 yen if there is no dependent
Name of spouse living in the same household	(Hanako Nagoya)	
Names of dependents	(Ichiro Nagoya, Jiro Nagoya)	

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3 Calculated result

D - E	F (-870,000) yen ≤ 0
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* You are eligible for the grant if $F \leq 0$ based on the review and verification.

* Persons with disabilities, minors, widows, and single parents are eligible if the total amount of income ((D) before deduction for carryover of losses) is 1,350,000 yen or less. If you are applicable, check the box below and fill in the blank.

☐ I am a person with disabilities/a minor/a widow/a single parent, and the total amount of income for 2025 is (D) () yen.

If this applies, check the box and indicate the total amount of income.

[Table1] How to calculate the amount of salary income

Amount of salary revenue	Amount of salary income	Amount of salary revenue	Amount of salary income
< 551,000 yen	0 yen	≥ 1,628,000 yen, < 1,800,000 yen	Calculation baseline amount × 60% + 100,000 yen
≥ 551,000 yen, < 1,619,000 yen	Salary revenue - 550,000 yen	≥ 1,800,000 yen, < 3,600,000 yen	Calculation baseline amount × 70% - 80,000 yen
≥ 1,619,000 yen, < 1,620,000 yen	1,069,000 yen	≥ 3,600,000 yen, < 6,600,000 yen	Calculation baseline amount × 80% - 440,000 yen
≥ 1,620,000 yen, < 1,622,000 yen	1,070,000 yen	≥ 6,600,000 yen, < 8,500,000 yen	Amount of salary revenue × 90% - 1,100,000 yen
≥ 1,622,000 yen, < 1,624,000 yen	1,072,000 yen	≥ 8,500,000 yen	Amount of salary revenue - 1,950,000 yen
≥ 1,624,000 yen, < 1,628,000 yen	1,074,000 yen		

How to calculate the calculation baseline amount: 1) Salary revenue / 4,000 yen = quotient...remainder
2) Quotient × 4,000 yen = calculation baseline amount

[Table 2] How to calculate the amount of public pensions/retirement packages and miscellaneous income

[Below the age of 65]

Amount of revenue from public pensions/retirement packages	Total amount of income other than public pensions/retirement packages		
	≤ 10 million yen	> 10 million yen, ≤ 20 million yen	> 20 million yen
< 1.30 million yen	Amount of revenue - 600,000 yen	Amount of revenue - 500,000 yen	Amount of revenue - 400,000 yen
≥ 1.30 million yen, < 4.10 million yen	Amount of revenue × 75% - 275,000 yen	Amount of revenue × 75% - 175,000 yen	Amount of revenue × 75% - 75,000 yen
≥ 4.10 million yen, < 7.70 million yen	Amount of revenue × 85% - 685,000 yen	Amount of revenue × 85% - 585,000 yen	Amount of revenue × 85% - 485,000 yen
≥ 7.70 million yen, < 10 million yen	Amount of revenue × 95% - 1.455 million yen	Amount of revenue × 95% - 1.355 million yen	Amount of revenue × 95% - 1.255 million yen
≥ 10 million yen	Amount of revenue - 1.955 million yen	Amount of revenue - 1.855 million yen	Amount of revenue - 1.755 million yen

[Age of 65 or older]

Amount of revenue from public pensions/retirement packages	Total amount of income other than public pensions/retirement packages		
	≤ 10 million yen	> 10 million yen, ≤ 20 million yen	> 20 million yen
< 3.30 million yen	Amount of revenue - 1.10 million yen	Amount of revenue - 1.10 million yen	Amount of revenue - 1.10 million yen
≥ 3.30 million yen, < 4.10 million yen	Amount of revenue × 75% - 275,000 yen	Amount of revenue × 75% - 175,000 yen	Amount of revenue × 75% - 75,000 yen
≥ 4.10 million yen, < 7.70 million yen	Amount of revenue × 85% - 685,000 yen	Amount of revenue × 85% - 585,000 yen	Amount of revenue × 85% - 485,000 yen
≥ 7.70 million yen, < 10 million yen	Amount of revenue × 95% - 1.455 million yen	Amount of revenue × 95% - 1.355 million yen	Amount of revenue × 95% - 1.255 million yen
≥ 10 million yen	Amount of revenue - 1.955 million yen	Amount of revenue - 1.855 million yen	Amount of revenue - 1.755 million yen

If there are both the amount of salary and other wages after the salary income deduction and the amount of public pensions/retirement packages and miscellaneous income (the total exceeding 100,000 yen), use this for the amount of D.

- If there are both the amount of salary and other wages after the salary income deduction and the amount of public pensions/retirement packages and miscellaneous income, and the total amount exceeds 100,000 yen, deduct the amount calculated based on the formula below from the amount of salary income.

Adjusted deduction amount for the income amount (upper limit: 100,000 yen) = amount of salary and other wages after the salary income deduction (upper limit: 100,000 yen) + amount of public pensions/retirement packages and miscellaneous income (upper limit: 100,000 yen) - 100,000 yen

- * The amount of gross income, etc. for the relevant person is A + B + C - adjusted deduction amount for the income amount = D () yen.