

"Emergency Fund for Children's Support"

Fundraising Guidelines

Name of donation

Emergency Fund for Children's Support

Purpose of fundraising

Measures to prevent the spread of COVID-19 have stagnated economic activity, resulted in a sharp decline in turnover and incomes, and long-term closures of schools have forced children and their families in economically difficult environments into severe situations. Under these emergencies, poor families are sometimes in life-threatening situation in terms of living, education, and mental health. We would like to provide emergency assistance to non-profit organizations that aid children and their families in financially difficult situations that are being driven into these emergencies.

We would like to ask you to cooperate with us and help the children with all their understanding of this purpose.

The fund would like to urgently subsidize the following activities' costs for organizations that are working to care for children and families in economically difficult environments (such as learning support, whereabouts, after-school care services, and children's cafeterias, etc.) to continue and expand their business to prevent the spread of COVID-19.

- (1) New and expanded online programs
- (2) Implementation of a program to prevent abuse associated with extended staying-home time
- (3) Continue and expand food support and home food business for single-parent families, etc.
- (4) Responding to the shortage of preventive hygiene supplies such as masks and alcohol necessary for the supporting activities
- (5) Establishment and expansion of places for children whose schools are closed due to COVID-19
- (6) Staff replenishment for the continuation of private after-school care centers
- (7) Other expenses related to COVID-19, specially recognized by the permanent committee of the Foundation

Target of fundraising

100 million yen

Period of fundraising

April 24, 2020 ~ December 31, 2020

we will close it every short period of time and provide subsidy activities as soon as possible.

Donation amount

【For individuals】 Not specifically specified (but if you want to receive tax benefits, please donate at least 10,000 yen)

【In the case of a corporation】 100,000 yen (per donation or more)

How to apply (please fax application form and then send money)

① Please submit a donation application form.

It is possible to donate to the Public Interest Promoting Association by specifying the "Public Service Fund for Health Care Workers" as the recipient. In that case, it is considered as a donation to a specific Public Interest Promoting Corporation, and tax incentives (income deductions) are accepted. Additional donation application forms should be downloaded from the Foundation's website(<http://kosuikyoo.com/>). You fill out the form and fax or mail it to the Public Interest Promoting Association "Emergency Fund for Children's Support".

(2) Please send money.

- Please transfer money to the bank account or the postal transfer account of the Public Interest Promoting Association below.

Sumitomo Mitsui Banking Corporation Akasaka Branch (825) Normal 9404422

Account name ザイ) コウエキスイシンキョウカイ

Post Office Account Number 00180-8-513089 Public Interest Promoting Association

*Please note that the transfer fee is the responsibility of the donor.

There are tax incentives for donations.

This donation includes a tax incentive for income tax, inheritance tax, and corporate taxes as a donation to a specific public interest promoting corporation. In some local governments, it is eligible for a deduction for personal resident tax contributions.

■ Tax incentives for individuals to make donations

Income tax

Donations to the Fund are eligible for donation deductions. In addition, you have received a certificate related to tax credits under the Tax Special Measures Act, which allows you to choose between "tax credit" or an income deduction, and receive a donation deduction. In many cases, if you choose "tax credit", the tax amount will be less than before. In order to receive the deduction, it is necessary to file a tax return. Please attach the receipt issued by the Foundation and declare it to

the tax office. Also, if you choose a tax credit, please attach a certificate pertaining to the tax credit.

The period of tax return is from February 16 to March 15 every year. Please note that you will not be able to receive donation deductions in the end-of-year adjustments implemented at work. (Act on the Enforcement of the Income Tax Act Article 217, Paragraph 1, Item 3)

A. [Calculation of the amount of the contribution deduction (tax credit)]

The amount calculated by the following calculation formula is deducted from income tax as a "contribution deduction". $(\text{Total donation} * 1 - 2,000 \text{ yen}) \times 40\% = \text{deduction} * 2$

B. [Calculation of the amount of the contribution deduction (income deduction)]

The amount calculated by the following calculation formula is deducted from income tax as a "contribution deduction". $\text{Total donation} * 3 - 2,000 \text{ yen} \times \text{income tax rate} * 4 = \text{deduction}$

*3 at most 40% of the annual income amount. *4 The income tax rate varies depending on the amount of income per year. For more information, please check the National Tax Agency's website.

◎ Personal inhabitants tax

Donations specified by prefectures and municipalities in their respective ordinances are subject to measures to reduce individual resident tax (donation deduction). (It is not uniform in Japan, so please contact your local government to see if it is eligible.)

- In the case of prefecture designation, 4% of the amount of the donation deducted 2,000 yen will be a tax credit for the individual prefectural inhabitants tax.
- In the case of city designation, 6% is a tax credit for individual inhabitants tax.

When you file a tax return on income tax, you can also declare a deduction for personal resident tax. Please write the donation amount in the "Ordinance Designation" column of "Matters concerning resident tax" in table 2 of the tax return form, and attach the receipt certificate issued by the Foundation. If you change the residence, you may not be able to receive a donation deduction on your old address receipt, so if you have moved, please contact us as soon as possible. The maximum amount of donations covered is 30% of annual income.

◎ Inheritance tax

If you donate some or all the property acquired by inheritance, inheritance tax will not be levied on the donated property.

The deadline for filing inheritance tax is less than 10 months from the day after the notice of death of the decedent. (Article 40-3, Paragraph 1, Item 3)

* For inquiries, please contact your local tax office or tax counseling office directly.

■ Tax incentives when corporations make donations

◎ Special exemption for donations to specified public interest promoting corporations

As for the donation to a specified public interest promoting corporation, smaller one of the amounts, the total amount of the donation or the limited amount of the tax-deductible donation, is eligible for tax deductible.

◎ Necessary procedures

At the time of closing, please attach a statement concerning the deduction of Annual tax return and the receipt certificate issued by the Foundation. (Article 77, Paragraph 1, Item 3 of the Enforcement Order of the Enforcement of the Corporate Tax Act)

* The amount that can be tax-deductible depends on the amount of capital and income of the corporation.

For more information, please contact your local tax office, tax counseling office or tax accountant.

How to contact us

Takano, a staff in charge of the Public Interest Promoting Association, " Emergency Fund for Children's Support "

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