

○Tax incentives

[For donations (membership fees, donations) made by an individual]

Classification	Income tax credit	Inhabitants tax credit	Exclusion from inheritance
Contents of donation	Donation for all activities conducted by the Japanese Red Cross Society. ("Specified donation")	Donation made to the prefectural chapters of the Japanese Red Cross Society for activities designated by the Minister of Internal Affairs and Communications (*1).	Donations made towards all activities of the Japanese Red Cross Society from property acquired by inheritance or testamentary gift.
Applicable period	Tax incentives shall be applied regardless of when the donation is made.		
Contents of incentive, etc.	Full amount of donation (but limited to 40% of the annual income of the donor) less 2,000 yen shall be deducted from the gross annual income of the donor.	Amount equivalent to 10% of the full amount of donation (but limited to 30% of the gross annual income of the donor) less 2,000 yen, shall be deducted from the annual inhabitants tax amount of the donor.	The value of inherited property donated shall be excluded from the taxable value of inheritance tax to be paid by the heir.

[For donations (membership fees, donations) made by a corporation]

Classification	Corporation tax credit (Donations made to specified public-service promotion corporations)	Corporation tax credit (Designated donation)
Contents of donation	Donations for all activities conducted by the Japanese Red Cross Society ("Donations made to specified public-service promotion corporations")	Donations made to the Japanese Red Cross Society for activities designated by the Minister of Internal Affairs and Communications ("Designated donation") (*2).
Applicable period	Incentive shall be applied regardless of when the donation has been made.	Incentive shall be applied only for donations made during the period from April through September.
Contents of incentive, etc.	<p>In addition to the allowable limit of deductible expenses normally granted to a corporation, the amount calculated under a separate provision for the allowable limit of deductible expenses for donation made to specified public-service promotion corporations may be included in the expenses.</p> <p><b>* Inclusion in expenses for donations made to specified public-service promotion corporations</b></p> <p>In addition to the normal allowable limit for deductible expenses (a), the allowable limit calculated under a separate provision (b) may be included in the expenses.</p> <p><b>(a) Normal allowable limit for deductible expenses</b></p> $\left( \text{Capital, etc.} \times \frac{\text{Number of months in this fiscal term}}{12} \times \frac{2.5}{1000} + \text{Amount of income} \times \frac{2.5}{100} \right) \times \frac{1}{4}$ <p><b>(b) Allowable limit for deductible expenses for donations made to specified public-service promotion corporations.</b></p> $\left( \text{Capital, etc.} \times \frac{\text{Number of months in this fiscal term}}{12} \times \frac{3.75}{1000} + \text{Amount of income} \times \frac{6.25}{100} \right) \times \frac{1}{2}$	Full amount of donation shall be included in the expenses regardless of the allowable limit for deductibles of the corporation.

○There are limitations regarding the amount of fund raising, etc. concerning inhabitants tax credit of individuals (\*1) and designated donation (\*2) by corporations.

○\*1 is limited to donations made to the prefectural chapter of the Japanese Red Cross in the location of the donor's residence.

○The allowable limit for deductible expenses differs with the amount of capital and income of the company. Please confirm with the nearest tax office, tax information office or a tax accountant.