

The Foreign Correspondents' Club of Japan

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◆ Announcement on necessary procedures for fiscal year tax return

Effective May 16, 2016, the Cabinet Office has officially recognized that the Foreign Correspondents' Club of Japan satisfies the requirements for a "koeki shadan hojin" (public-interest incorporated association) to issue a certificate for tax deduction benefit, concerning a donation it receives. As announced earlier, the Club is able to treat the monthly dues, special levy and initiation fees paid by Associate members as their donations. And those individuals are now able to submit the certificate to the tax office when they apply for their annual tax returns.

1. Applicable Membership

Professional/Journalist Associate members & Associate members

* In the case of Regular members, their payments are not treated as donations because of their legal status as "Shain" (Articles of Association, Article 7), who have the full rights in participating Club governance.

2. Applicable Payment

Monthly dues, special levy, initiation fees, and individual donations to the Club

* While Regular members' payments cannot be treated as donations, the Club will issue a certificate for tax deduction benefit when they make a separate donation to the Club, apart from their required payments.

3. Term of payments applicable for tax deduction benefit

The payments from January 1 through December 31 every year will be applicable for tax deduction benefit in those members' the year tax returns.

* If any of the Associate members has made or will make his/her payment in advance during the above period for fiscal year, until March 31 next year, the Club will issue a certificate, including the advance payment, for his/her the year tax return.

4. Calculation method of the tax-deductible amount

Tax deduction amount* = (Total applicable payment** - 2,000 Yen) x 40%

*Upper limit: 25% of total income tax payment

**Upper limit: 40% of total income

5. Required documents to apply for a tax-deductible benefit

To apply for this benefit, the Club Office will issue the receipt for your payments and the copy of the certificate for tax deduction benefit. Those documents need to be submitted as attachments for your tax return application.

Please contact accounts@fccj.or.jp if you would like to have those documents.

Note: We will send the documents to members who received them last time.

If you did not receive the documents last time, but would like to receive this time please contact accounts@fccj.or.jp

6. Tax deduction benefit in residential tax for residents of Tokyo Metropolitan area

If you are a Tokyo resident, you are able to apply for tax deduction benefit in your residential tax next year, too.

7. Tax deduction benefit in residential tax for residents outside Tokyo

Please contact respective local government.

Meanwhile, it does not necessarily mean that this provision is advantageous to all those members.

Please contact your tax accountant or local tax office for further information.

Please contact the Club Office if you have any questions.

The Club Office

Japanese translation of Announcement on necessary procedures for fiscal year tax return

◇ 税制上の優遇措置(税額控除)に関するお知らせ

公益社団法人である弊協会は2016年5月16日付で、寄附金の税額控除対象法人である要件を満たしていることを内閣府より証明されました。これにより個人でお支払いいただいている会費等は、確定申告により税額控除の適用を受けることが可能となりました。

①対象となる会員

プロフェッショナルジャーナリストアソシエイト会員およびアソシエイト会員

※レギュラー会員は、定款にて「一般社団法人及び一般財団法人に関する法律」上の「社員」とされる為、対象外となります。

②税額控除の対象となる支出

月会費、特別課金、入会金、個人として協会に寄附された寄附金

※レギュラー会員が個人で寄附された場合のみ、その寄附金は税額控除の対象となります。

③税額控除の対象となる期間

毎年1月1日から12月31日までに支払われた会費等は、その年度の確定申告の税額控除の対象となります。

※翌年3月までの月会費及び特別課金を前払いしている方も、支払日が当該期間内であれば税額控除の対象となります。

④控除される税額の計算方法

控除税額(※1) = (対象となる会費等の合計額(※2) - 2千円) × 40%

※1 所得税額の25%が上限です。

※2 総所得金額等の40%が上限です。

⑤必要書類

確定申告書提出の際には、弊協会発行の領収書及び税額控除に係る証明書の写しが必要となります。

ご希望の方は accounts@fccj.or.jp までご連絡ください。

注：前回も受け取られている会員の方は、お知らせいただかなくても今回もお送りいたします。

⑥東京都民税の税額控除について

東京都在住の方は、所得税の確定申告書への必要事項の記載により、翌年度分の個人都民税の控除も合わせて受けることができます。

⑦それ以外の地域にお住まいの場合

各自治体にお問い合わせください。

なお、全ての会員の方が税額控除の適用により有利となるわけではありませんので、詳細は税理士または税務署にお問い合わせください。

ご不明な点等ございましたら、協会事務局までご連絡ください。