

Tax Incentives

Donations made to the Ritsumeikan Trust are eligible for tax deductions.

	Tax Credit	Deduction From Income
The incentive	Deducted from tax	Deducted from income before taxation
Amount deducted	$\{(Amount\ donated^{*1} - 2,000\ yen) \times 40\%\}^{*2}$	Amount donated ^{*1} - 2,000 yen
How to declare	Include the receipt issued by the university with your tax forms and submit to your tax office during the specified period.	
Amount refunded *Simulation	(Example) In the case of someone who earns a salary of 6,000,000 yen per annum and donates 50,000 yen (taking into account income deduction and basic deduction only)	
	Amount of tax credit: $(50,000\ yen - 2,000\ yen) \times 40\% = 19,200\ yen$ Refundable amount^{*2}: <u>19,200 yen</u>	Amount deducted from income: $50,000\ yen - 2,000\ yen = 48,000\ yen$ Refundable amount: $48,000\ yen \times 20\%^{*NOTE} = \underline{9,600\ yen}$ <small>*NOTE: Income tax rate applied may vary from person to person within the range of 5% to 45% depending on income.</small>
Notes	The calculation above is a simulation to clarify the difference between the incentives. Please note that it does <u>NOT</u> represent the actual refundable amount.	

*1・・・40% of gross annual income is the maximum amount. *2・・・25% of income tax is the maximum amount.

[IMPORTANT]

In the event that a donor or their child wishes to enroll in a school established by the Ritsumeikan Trust, donations made from the date the application period for admission begins until the end of the year in which they are scheduled to enroll shall be considered donations made in connection to admission and will not be eligible for Tax Incentives (except for donations made for calls for donations that began after admission has been decided and which have been solicited under the same conditions as donations made by persons other than new students). According to a notice from the Ministry of Education, Culture, Sports, Science and Technology, schools are prohibited from accepting donations made in connection with admission, so please refrain from donating if this applies to you.

*If the aforementioned case applies to you, the following will also be considered donations made in connection to admission :

- If the donor is an alumnus of a school established by the Ritsumeikan Trust and the donation has been solicited from the alumni.
- When a child aside from the child who is a prospective applicant is already enrolled in a school established by the Ritsumeikan Trust and the donation has been solicited from the guardian of those children.
- In the event that the student does not enroll as a result of declining admission, etc.

[In the case that APU is specified in your local municipality's ordinance, the donation is also deductible from your residence tax]

Local municipalities which designate APU in their ordinance (as of the end of April 2022):

**Kyoto prefecture, Shiga prefecture, Osaka prefecture, Oita prefecture, Kyoto city, Kusatsu city, Moriyama city,
 Osaka city, Ibaraki city Ebetsu city, Beppu city**

*You must reside in one of the places listed above as of January 1st of following year after you make a donation.

*For more information on deductions for donations for inhabitant tax purposes, please refer to the website of the respective local government.

*Please understand that if requested by one of the local governments above or any other local government that designates the University as a corporation eligible for inhabitant tax deductions in the future, the University will submit a list of donors. The donor list will include donors' names and addresses, the amounts of their donations, and the date of receipt of those donations.

Inquiries

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