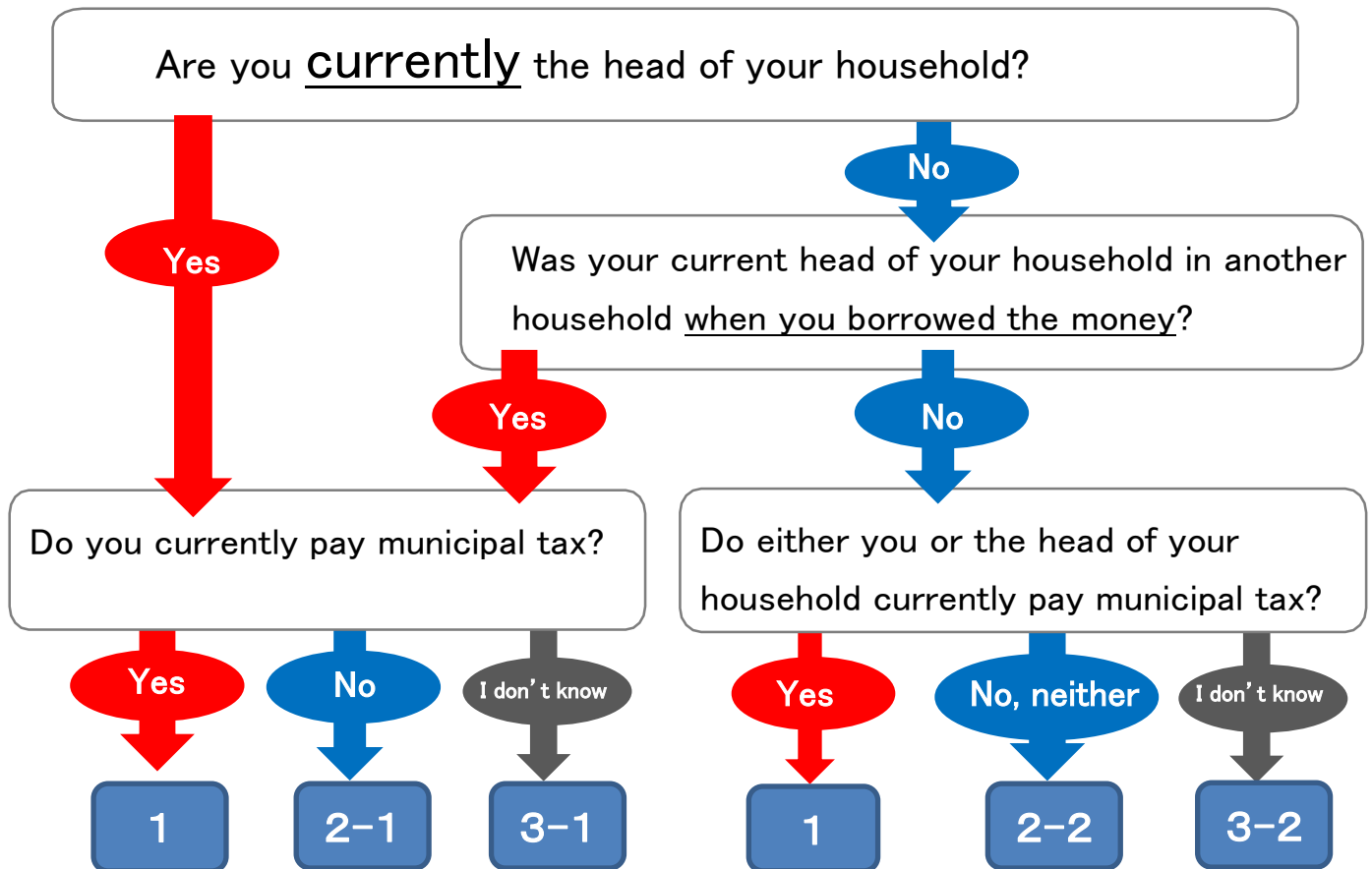


# Flowchart

To check whether you are eligible for repayment forgiveness

Please answer “Yes”, “No”, or “I don’t know” according to your situation.



1

**You are not exempt from municipal tax, and therefore not eligible for repayment forgiveness.**

You must carry out the repayment procedure. Around September 2022, we will send you a repayment notice, please let us know which bank account you want the payment withdrawn from at that time.

**Those who are exempt from the municipal tax in either FY2021 or FY2022 are eligible for repayment forgiveness.**

2-1

**You are exempt from municipal tax, and therefore eligible for repayment forgiveness.**

Please proceed with the repayment forgiveness procedure. (Return to “How to apply”)

2-2

**You and the head of household are exempt from municipal tax, and therefore eligible for repayment forgiveness.**

Please proceed with the repayment forgiveness procedure. (Return to “How to apply”)

3-1

**Check with your municipal office whether you are exempt from municipal tax.**

See the reverse side of this paper.

3-2

**Check with your municipal office whether you and the head of household are exempt from municipal tax.**

See the reverse side of this paper.

## About exemption from municipal tax

- To check whether you are exempt from municipal tax or not, you must obtain a certificate of tax exemption.
- You can obtain it at your local municipal office. (If you have not filed your municipal tax, you need to file a tax return first and then apply for a certificate.)
- Some offices can respond to applications by mail. Offices cannot tell you your tax exemption status by phone.
- Certificates will be issued based on your address on January 1, so if you recently have moved, you should apply to your previous municipal office.
- The procedures required to obtain a certificate may vary slightly at different municipal offices. If you don't understand something, please ask the tax division of your municipal office.

### List of municipal offices in Kochi Prefecture

Municipality	Phone number	Municipality	Phone number
Kochi-shi	(088) 822-8111	Geisei-mura	(0887) 33-2111
Muroto-shi	(0887) 22-1111	Motoyama-cho	(0887) 76-2113
Aki-shi	(0887) 34-1111	Otoyo-cho	(0887) 72-0450
Nankoku-shi	(088) 863-2111	Tosa-cho	(0887) 82-0480
Tosa-shi	(088) 852-1111	Okawa-mura	(0887) 84-2211
Susaki-shi	(0889) 42-2311	Ino-cho	(088) 893-1117
Sukumo-shi	(0880) 63-1111	Niyodogawa-cho	(0889) 35-0111
Tosashimizu-shi	(0880) 82-1111	Nakatosa-cho	(0889) 52-2211
Shimanto-shi	(0880) 34-1111	Sakawa-cho	(0889) 22-1111
Konan-shi	(0887) 56-0511	Ochi-cho	(0889) 26-1111
Kami-shi	(0887) 53-3111	Yusuhara-cho	(0889) 65-1111
Toyo-cho	(0887) 29-3111	Hidaka-mura	(0889) 24-5111
Nahari-cho	(0887) 38-4011	Tsuno-cho	(0889) 55-2311
Tano-cho	(0887) 38-2811	Shimanto-cho	(0880) 22-3111
Yasuda-cho	(0887) 38-6711	Otuki-cho	(0880) 73-1111
Kitagawa-mura	(0887) 32-1212	Mihara-mura	(0880) 46-2111
Umaji-mura	(0887) 44-2111	Kuroshio-cho	(0880) 43-2816

### About tax-exemption years

FY2021: Certificate is calculated based on income from January to December 2020.

FY2022: Certificate is calculated based on income from January to December 2021.

(Those who are exempt from the municipal tax in FY2021 or FY2022 are eligible for repayment forgiveness.)

**※We're sorry, but you can't know whether you are exempt from municipal taxes or not, even if you contact the Council of Social Welfare.  
You must contact your local municipal office.**