

Admission Fee Waiver and Payment Deferral Application for FY2026

Notes on application

- ◆ Do not make admission fee payment before it is decided whether you can receive waiver/payment deferral. Applicants for admission fee waiver and payment deferral are given grace to make admission fee payment until it is decided whether you can receive waiver/payment deferral.
- ◆ Submit necessary documents no later than the deadline.
- ◆ Note that your waiver or payment deferral will be canceled if any information in your application is found to be untrue.
- ◆ We have revised the admission fee. However, for students exempt from the admission fee, the university will fully cover the difference resulting from the revision to support students facing financial hardship in continuing their studies (note that the continuation of this measure is subject to the university's budgetary situation and other factors).

Admission fee waiver program (For regular students only)

In this program for those meet one or more criteria specified below, TUA will exempt qualified applicants from certain amount of the admission fee. The waiver decision will be made based on the result of the evaluation process of this program. If you meet the program criteria, you can also concurrently apply for the admission fee deferral program described later.

◆ Eligibility criteria

1. Undergraduate, practical music course, and senior high school students

- (1) You are recognized as having difficulty in paying the admission fee because within one year prior to the admission the main income earner of your household died or because you or the main income earner of your household suffered damage caused by wind, flood or other natural disasters.
- (2) You are in a similar situation to the above (1) and recognized by the university president as having appropriate reasons.

Note: "Within one year prior to the admission" here refers to April 1 of the previous year to March 31 of the relevant year.

2. Graduate students

- (1) You are recognized as having difficulty in paying the admission fee because for financial reasons and having outstanding academic capabilities.
- (2) You are recognized as having difficulty in paying the admission fee because within one year prior to the admission the main income earner of your household died or because you or the main income earner of your household suffered damage caused by wind, flood or other natural disasters.
- (3) You are in a similar situation to the above (1) and recognized by the university president as having appropriate reasons.

Note: "Within one year prior to the admission" here refers to April 1 of the previous year to March 31 of the relevant year.

◆ Financial Requirements

1. Calculation for financial requirements

Whether the applicant satisfies financial requirements or not is examined based on the assessed household finances (total income minus necessary expenses, predetermined deductions, and standard income of respective household members). Students to whom the exception criteria are applicable are examined based on more relaxed financial requirements.

For your reference, a list of income limits for model households is provided below.

2. Income limits for tuition waiver

We have received many tuition waiver/payment deferral applications from students from households with employment

income or income after deduction exceeding the financial requirements (income limits). The requirements vary depending on numbers of household members, types of income, and special circumstances (e.g., single-mother/father family), but the table below provides guidelines for making an application. “Employment income” and “income after deduction” refer to a total of incomes earned by all members sharing household finances.

Please also note that you may not receive a waiver, even if you satisfy the criteria, due to budget constraints.

Income limit guidelines

Course	No. of household members ³	Employment income ¹ (yen)		Income after deduction ² (yen)	
		Home	Non-home	Home	Non-home
Undergraduate	2 persons	5,785,000	6,414,000	3,430,000	3,870,000
	3 persons	5,657,000	6,285,000	3,340,000	3,780,000
	4 persons	6,457,000	6,920,000	3,900,000	4,340,000
Master's Program	2 persons	6,128,000	6,690,000	3,670,000	4,110,000
	3 persons	6,057,000	6,640,000	3,620,000	4,060,000
	4 persons	6,780,000	7,220,000	4,200,000	4,640,000
Doctor's Program	2 persons	7,390,000	7,830,000	4,810,000	5,250,000
	3 persons	7,530,000	7,970,000	4,950,000	5,390,000
	4 persons	8,210,000	8,650,000	5,630,000	6,070,000

¹ “Employment income” refers to employment income before deduction, which appears as the amount of payment in a certificate of tax deducted or as the amount of employment income in a certificate of annual income.

² “Income after deduction” refers to the amount of operating income (amount of income), i.e., sales minus necessary expenses, for final return.

³ In the table above, the number of household members is based on the following assumptions.

Meanwhile, “home” refers to the case where the applicant is commuting from the house of the head of his/her household, and “non-home” refers to the case where the applicant is living in an apartment, dormitory, etc. away from home.

2 persons: Father or mother (key income producer) and the applicant

3 persons: Father (key income producer), mother (full-time homemaker) and the applicant

4 persons: Father (key income producer), mother (full-time homemaker), the applicant and the applicant's brother/sister (public high school student commuting from home)

◆ Academic criteria

1. Undergraduate and practical music course

(1) Your average grade specified on the school performance record is 3.2 or higher.

(2) Your entrance examination result was within the top one-third of the examinees of your department /course.

(3) You have passed the Japanese government's university admission qualification examination.

2. Master's and doctor's course

(1) The number of credits you received A or a higher grade represents the two-fifth of the total credits you earned in the undergraduate course (if you are in a master's course) or in the master's course (if you are in a doctor's course).

(2) Your entrance examination result was within the top one-third of the examinees of your department.

3. Senior high school

Your academic grades are on par with or above average

Notes: If you are recognized as meeting the criteria regarding “the death of the main income earner of your household or the damage inflicted on you or the main income earner of your household by wind, flood or other natural disasters,” the academic criteria above will not be applied; Whether or not you will be exempted from the payment of admission fee will be determined based solely on household income criteria.

If you are an undergraduate student, a practical music course student, or a master's/doctor's course student who graduated from a non-TUA institution, your academic performance will be evaluated based on your school performance record or academic transcript that was submitted at the time of entrance examination.

[Application of exceptional criteria]

If you fail to meet the academic criteria above but you fall under either of the following categories, your requests will be evaluated in accordance with the exceptional academic criteria for qualified applicants (For the details of this exceptional criteria, please contact Educational Affairs Section or Student Support Division):

- (1) Households requiring public assistance as defined in Public Assistance Act, or those recognized in equivalent situations
- (2) Applicants with disabilities or their households have a disabled member
- (3) Households with an individual requiring long-term medical care
- (4) Survivors of atomic bombs or their children
- (5) Single-parent households

Admission fee deferral program

For those who meet one or more criteria specified below, TUA will, as a result of the evaluation process, allow qualified applicants to defer the payment of admission fee until the end of September of the admission year. (The payment must be made by no later than the end of September. No further deferral is accepted for any reason.)

◆ Eligibility criteria (For those who were admitted to undergraduate courses, practical music course, senior high school, and graduate schools)

- (1) You are recognized as having difficulty in paying the admission fee for financial reasons and having outstanding academic capabilities.
- (2) You are recognized as having difficulty in paying the admission fee because within one year prior to the admission the main income earner of your household died or because you or the main income earner of your household suffered damage caused by wind, flood or other natural disasters.
- (3) You are recognized as being in other legitimate situations.

Note: "Within one year prior to the admission" herein refers to April 1 of the previous year to March 31 of the relevant year.

◆ Financial Requirements

Slightly relaxed criteria will be applied to the evaluation compared to the criteria for the admission fee waiver program described above.

◆ Academic criteria

1. Undergraduate and practical music course students

- (1) Your average grade specified on the school performance record is 2.5 or higher.
- (2) Your entrance examination result was within the top two-third of the examinees of your department /course.
- (3) You have passed the Japanese government's university admission qualification examination.

2. Master's and doctor's course students

- (1) The number of credits you received "A" or a higher grade represents the one-fifth of the total credits you earned in the undergraduate course (if you are in a master's course) or in the master's course (if you are in a doctor's course).
- (2) Your entrance examination result was within the top two-third of the examinees of your department.

3. Senior high school students

Your academic grades are on par with or above average.

Decision and payment schedule

◆ Decision on admission fee waiver/deferral requests

The final decision on your admission fee waiver or deferral request is scheduled to be made late July of the year. The decision will be notified to your guarantor by mail, or yourself if you are a foreign student. **Therefore you need to update your Campus Plan information immediately, if your guarantor or yourself have moved.**

<https://www.geidai.ac.jp/life/cp/campusplan>

◆ Payment of admission fee

1. If your waiver request is denied or the waiver is granted part of the admission fee or your request for payment deferral is denied:

Within 30 days from the day of the notification of the evaluation result (See the note below), you must pay the admission fee (or the balance of the admission fee if part of your admission fee is exempt) with the payment slip that is sent by TUA.

2. If your request for payment deferral is accepted

The payment due of your admission fee will be extended to the end of **September** of the year. Make sure that you will pay the admission fee by that due date with the payment slip which will be sent by TUA later (See the note below).

Note: The specific payment due will be informed together with the notification of the denial or other results of your admission fee waiver request.

Failure to pay by the payment due will result in your expulsion from TUA. Additional extension of the payment due date will never be allowed under any circumstances.

Submission of request documents

Fill out [Form A] to [Form K-5] and submit the complete forms on the dates specified below.

* You may want to print [Form A], [Form B-1], [Form C-1], [Form C-2], [Form D-1], [Form E] and [Form I] first, which are listed in [Form A] as the forms all applicants need to submit, then find and print necessary forms that you need to submit.

◆If you are an applicant as an international student:

If you are an applicant as an international student (private students), you will be considered “Financially Independent” and you must submit documents about your information only, in principle.

***If your family members (spouse and children) are also staying in Japan, you must submit documents related to them as well.**

Documents to submit are: forms indicated as “mandatory” in Form A and documents (1) through (5) below:

- (1) Certificate of residence issued by Municipality (copy): Of your household in Japan. Attach the copy to Form D-1. Only when a certificate of residence cannot be issued, submit a copy of your “residence card” first. Be sure to submit the certificate of residence issued by Municipality as soon as you are registered as a resident after that.
- (2) Taxation Certificate/Tax Exemption Certificate Issued by Municipality (copy): of your household in Japan. Attach the copy to Form E. Submission is not required only if you (and your spouse) have arrived in Japan after Jan. 1st of this year since you are unable to obtain the copy.
- (3) Copy of bank passbook: If you are receiving financial support for living expenses, etc. from your family in your home country, submit Form I by attaching the copy of the passbook page(s) showing the amount sent.
 - *Highlighting the remittance portion
 - *Japanese (or English) translation and yen conversion (if it's foreign currencies) are necessary
 - *Attach documentation of the exchange rate basis
- (4) Document(s) on the applicant's income: If you have earned income from part-time job, scholarship, etc., submit Form I by attaching a copy of specified documents.
- (5) Additional documents may be necessary depending on your (and your spouse's) circumstances. Refer to Forms [Form A], [Form C-1] and [Form C-2], and submit all applicable documents. E.g. If your spouse has income from employment, submit Form F. / If your spouse is a student, submit form K-1. / If you or your spouse is a person with a disability, submit Form K-3.

◆ Submission Deadline

March 27 (Fri.) postmark deadline

Please send by registered mail to the following address.

Please write in red **“CONTENTS: Admission Fee Waiver and Payment Deferral Application”**

Graduate School of Fine Arts : 12-8 Ueno Park, Taito-ku, TOKYO 110-8714

Office of Graduate School of Fine Arts, bijutsu gakubu kyomu kakari

Graduate School of Global Arts : 1-25-1 Senju, Adachi -ku, TOKYO 120-0034

Office of Graduate School of Global Arts, senju kyomu kakari

◆ Contact

Graduate School of Fine Arts : bijutsu.kyomu@ml.geidai.ac.jp

Graduate School of Global Arts : senju.kyomu@ml.geidai.ac.jp

For inquiries on the payment of admission fee, please contact Financial Accounting div. Accounting sec.

kaikei-keiri@ml.geidai.ac.jp

Checklist for Submitting **2026** Admission Fee Waiver/Payment Deferral Application

Applicant (Student ID)	Name
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Use this checklist as your cover sheet.

Documents must be submitted (1) **A4 paper**, (2) **single-sided printing**, (3) **without staples or glue**.

Documents not marked as **[original]** may be submitted as photocopies.

▼ Check applicable boxes.

Mandatory	<input type="checkbox"/>	[Form A] Checklist for Submitting 2026 Admission Fee Waiver/Payment Deferral Application
Mandatory	<input type="checkbox"/>	[Form B-1] Admission Fee Waiver and Payment Deferral Application for FY 2026
Only Undergraduate	<input type="checkbox"/>	[Form B-2] Confirmation of Application type
	<input type="checkbox"/>	Document to attach to [Form B-2]
Mandatory	<input type="checkbox"/>	[Form C-1] List of Household Incomes/Deductions (Incomes)
	<input type="checkbox"/>	[Form C-2] List of Household Incomes/Deductions (Deductions)
Mandatory	<input type="checkbox"/>	[Form D-1] Submission of Certificate of Residence for all Household Members (Including Applicant and Member(s) Sharing Household Finances but Living Apart)
	<input type="checkbox"/>	Document to attach to [Form D-1]
Submit if applicable	<input type="checkbox"/>	[Form D-2] Submission of Documents to Certify Financial Independent Applicant
	<input type="checkbox"/>	Documents to attach to [Form D-2]
Mandatory	<input type="checkbox"/>	[Form E] Submission of Taxation Certificate/Tax Exemption Certificate Issued by Municipality
	<input type="checkbox"/>	Document to attach to [Form E]
Submit if applicable	<input type="checkbox"/>	[Form F] Employment Income Statement
	<input type="checkbox"/>	Document to attach to [Form F]
Submit if applicable	<input type="checkbox"/>	[Form G] Own Business Income Statement
	<input type="checkbox"/>	Document to attach to [Form G]
Submit if applicable	<input type="checkbox"/>	[Form H] Temporary Income Statement
	<input type="checkbox"/>	Document to attach to [Form H]
Mandatory	<input type="checkbox"/>	[Form I] Student Declaration of Part-Time Job
	<input type="checkbox"/>	Document to attach to [Form I]
Submit if applicable	<input type="checkbox"/>	[Form J] Status of Other National School Student than the Applicant <u>Submit the original</u>
Submit if applicable	<input type="checkbox"/>	[Form K-1] Special Deduction Statement (Household with other student(s) than the applicant)
	<input type="checkbox"/>	Documents to attach to [Form K-1]
Submit if applicable	<input type="checkbox"/>	[Form K-2] Special Deduction Statement (Household with other national school student(s) receiving tuition waiver than the applicant)
	<input type="checkbox"/>	Document to attach to [Form K-2]
Submit if applicable	<input type="checkbox"/>	[Form K-3] Special Deduction Statement (Single-mother/father household, household as a public assistance recipient, household with disabled member(s))
	<input type="checkbox"/>	Document to attach to [Form K-3]
Submit if applicable	<input type="checkbox"/>	[Form K-4] Special Deduction Statement (Household with member(s) receiving a long-term care)
	<input type="checkbox"/>	Document to attach to [Form K-4]
	<input type="checkbox"/>	[Form K-4 Medical Expense Statement]
Submit if applicable	<input type="checkbox"/>	[Form K-5] Special Deduction Statement (Household with the key income producer living apart, household affected by fire, wind/flood damage, burglary, etc., household with income(s) earned by member(s) other than parents)
	<input type="checkbox"/>	Document to attach to [Form K-5]
Submit if applicable	<input type="checkbox"/>	Academic record <u>Submit the original</u> (New student enrolling in TUA's Master's or Doctor's Program from other university)

*Submission unnecessary for a new undergraduate student or new student graduated from TUA.

List of Household Incomes/Deductions

▼ Mandatory to fill in

1. Write about all household members (including the applicant and member(s) living apart but sharing household finances).

- (1) Provide household (family) member information as of April 1.
- (2) If you need more space, copy this blank form and attach it.
- (3) For members who are unemployed, write “unemployed” in the occupation field.

(i) Family members other than students (e.g., parents, grandparents)

Relation	Father (aged)	Mother (aged)	Relation: (aged)	Relation: (aged)
Name				
Occupation				

(ii) Family member(s), including the applicant, as a student (excluding preparatory school student)

Relation	Applicant	Relation: (aged)	Relation: (aged)	Relation: (aged)
Name				
School	Tokyo University of the Arts	National/public/private	National/public/private	National/public/private

No. of household members (i) + (ii) persons

If you are a international student (staying with a study visa), write your information only. For details, see “If you are an applicant as a international student” on Form D-1.

2. Income of all household members (including member(s) sharing household finances but living apart)

▼ Mandatory to fill in (as to all members with income)

(i) Employment income

▼ Provide amounts of income calculated in Form F Employment Income Statement.

Father	Mother	Relation:	Relation:	Relation:	Relation:
,000 yen	,000 yen	,000 yen	,000 yen	,000 yen	,000 yen

(ii) Income from own business

▼ Provide amounts of income calculated in Form G Own Business Income Statement.

Father	Mother	Relation:	Relation:	Relation:	Relation:
,000 yen	,000 yen	,000 yen	,000 yen	,000 yen	,000 yen

(iii) Temporary income from retirement allowance, insurance, etc.

▼ Provide amounts of income calculated in Form H Temporary Income Statement.

Father	Mother	Relation:	Relation:	Relation:	Relation:
,000 yen	,000 yen	,000 yen	,000 yen	,000 yen	,000 yen

(iv) Income from part-time job, etc. of the applicant (including the case where the applicant is a international student)

▼ Provide amounts of income calculated in Form I Student Declaration of Part-time Job.

Part-time jobs, etc. Salary income	Part-time jobs, etc. Income other than salary	Money from family/aid	Scholarship (non-loan)
,000 yen	,000 yen	,000 yen	,000 yen

3. Circle “Financially independent” or “International student” if applicable.

▼ Financially independent: Form D-2/ International student: Form D-1

Prepare documentation in accordance with the descriptions provided on the applicable form.

Financially independent / International student

The applicant is certified / not certified as financially independent (To be filled by TUA)

List of Household Incomes/Deductions

Applicant (Student ID)	Name
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Household eligible for deduction from income: If your household is identified as any of the households listed below, the specified amount is deducted from income (information as of April 1.).

▼ Check applicable box(es).

▼ Amount deducted

<input checked="" type="checkbox"/> Deduction by applicant's commute type Applicable to all applicants	<input checked="" type="checkbox"/> Home 280,000 yen <input type="checkbox"/> Non-home 720,000 yen	▲ The deductions on the left are based on where the applicant (not his/her brother/sister) commutes from to TUA. Check the applicable box in the left field. ※If you are a international student, check the "Home" box.
<input type="checkbox"/> Household with other student(s) than the applicant	,000 yen	▲ In the left field, provide the deduction calculated in Form K-1 Special Deduction Statement.
<input type="checkbox"/> Household with national school student(s) receiving tuition waiver other than the applicant	,000 yen	▲ In the left field, provide the deduction calculated in Form K-2 Special Deduction Statement.
<input type="checkbox"/> Single-mother/father household	490,000 yen	▲ Check applicable boxes and provide necessary information in Form K-3.
<input type="checkbox"/> Household as a public assistance recipient and the like	Income deduction is not available but the academic requirements and income requirements will be relaxed.	▲ Check an applicable box and provide necessary information in Form K-3 , and submit a copy of the public assistance notification or other document certifying the amount received.
<input type="checkbox"/> Household with disabled member(s)	Per disabled member; 860,000 yen x no. of disabled member ,000 yen	▲ In the left field, provide the deduction calculated in Form K-3 Special Deduction Statement.
<input type="checkbox"/> Atomic bomb survivor or child of an atomic bomb survivor	Income deduction is not available but the academic requirements and income requirements will be relaxed.	▲ Check applicable boxes in Form K-3 , and submit a copy of official designation as an atomic bomb survivor and the like.
<input type="checkbox"/> Household with member (s) receiving or is likely to receive a long-term (at least 6 months) care	,000 yen	▲ In the left field, provide the deduction calculated in Form K-4 Special Deduction Statement.
<input type="checkbox"/> Household with the key income producer living apart	,000 yen	▲ In the left field, provide the deduction calculated in Form K-5 Special Deduction Statement.
<input type="checkbox"/> Household affected by fire, wind/flood damage, burglary, etc.	,000 yen	▲ In the left field, provide the deduction calculated in Form K-5 Special Deduction Statement.
<input type="checkbox"/> Household with income(s) earned by member(s) other than parents	,000 yen	▲ In the left field, provide the deduction calculated in Form K-5 Special Deduction Statement.

Submission of Certificate of Residence for All Household Members (Including Applicant and Member(s) Sharing Household Finances but Living apart) (Copy Acceptable)

*Submit a certificate that covers all members of the applicant's household.

*If the applicant is not living in the address shown in the certificate of residence, a document that proves the applicant's current address (e.g., utility bill) must also be submitted.

*The certificate should not contain any information of individual numbers ("My Number"). If only a certificate with the numbers is available, black out the number information before submission.

Definition of "sharing household finances"

"Sharing household finances" does not necessary mean living together. For example, following cases are considered as sharing household finances: a member who is living apart for the convenience of commuting to work/school or for medical expenses but lives with his/her family in his/her spare time on a regular basis; and a member to whom the household constantly sends money for living expenses, school expenses, medical expenses, etc.

* Note that applicants with household that does not include his/her parents and meets certain requirements are identified as "financially independent."

Financially independent applicants must submit Form D-2 (next page) by attaching specific documents required.

If the key income producer of your household died within the past year, attach the following documents.

- (i) Certificate of residence removal (copy)
- (ii) Excerpt from family register of deceased person (copy)

◆If you are an applicant as an international student:

If you are an applicant as an international student (private students), you will be considered "Financially Independent" and you must submit documents about your information only, in principle.

***If your family members (spouse and children) are also staying in Japan, you must submit documents related to them as well.**

Documents to submit are: forms indicated as "mandatory" in Form A and documents (1) through (5) below:

- (2) Certificate of residence issued by Municipality (copy): Of your household in Japan. Attach the copy to Form D-1. Only when a certificate of residence cannot be issued, submit a copy of your "residence card" first. Be sure to submit the certificate of residence issued by Municipality as soon as you are registered as a resident after that.
- (2) Taxation Certificate/Tax Exemption Certificate Issued by Municipality (copy): of your household in Japan. Attach the copy to Form E. Submission is not required only if you (and your spouse) have arrived in Japan after Jan. 1st of this year since you are unable to obtain the copy.
- (3) Copy of bank passbook: If you are receiving financial support for living expenses, etc. from your family in your home country, submit Form I by attaching the copy of the passbook page(s) showing the amount sent.
 - *Highlighting the remittance portion
 - *Japanese (or English) translation and yen conversion (if it's foreign currencies) are necessary
 - *Attach documentation of the exchange rate basis
- (4) Document(s) on the applicant's income: If you have earned income from part-time job, scholarship, etc., submit Form I by attaching a copy of specified documents.
- (5) Additional documents may be necessary depending on your (and your spouse's) circumstances. Refer to Forms [Form A], [Form C-1] and [Form C-2], and submit all applicable documents. E.g. If your spouse has income from employment, submit Form F. / If your spouse is a student, submit form K-1. / If you or your spouse is a person with a disability, submit Form K-3.

Submit your certificate of residence by attaching to this form.

Submission of Documents to Certify Financially Independent Applicant

If you seek to be certified as being financially independent, submit the following documents required for certification.

***Who are financially independent?**

Any applicant with a household that does not include his/her parents and the like and meets certain requirements is identified as "financially independent."

Even if the applicant student has his/her spouse or child or even if the applicant is a non-working dependent of his/her spouse, he/she is financially independent as long as he/she meets the requirements. "Parents and the like" refers to the person(s) who had supported the applicant until he/she became financially independent.

<Requirements for applicants to be certified as financially independent>

Applicants are certified as financially independent if they meet the following requirements:

Undergraduate: Students who enrolled in TUA after working as a member of society or who have a spouse, and also meet all the requirements 1 through 4 below as of the time when they apply for admission fee/tuition waiver/payment deferral

Graduate: Students who meet all the requirements 1 through 4 below as of the time when they apply for admission fee/tuition waiver/payment deferral

1. The applicant is not a dependent of his/her parents and the like (excluding his/her spouse) under the Income Tax Act or in terms of health insurance.
2. The applicant is living apart from his/her (and his/her spouse's) parents and the like.
3. The applicant is not receiving financial assistance from his/her parents and the like (excluding his/her spouse).
4. The applicant meets any of the requirements (1) through (3) below:
 - (1) In the previous academic year, the applicant (including his/her spouse) had a regular income exceeding 1,300,000 yen a year and declared the income on which a certificate of annual income can be issued, and the situations remain the same this academic year.
 - (2) In this academic year, the applicant (including his/her spouse) is likely to have an income (including annual amount of non-loan scholarship and employment income) exceeding 1,300,000 yen because of a new job he/she has taken on or for other reasons, and can submit a certificate or other document supporting the estimation (see 3 of <Documents to submit> below). If you cannot submit a supporting document, you are regarded as not meeting this requirement.
 - (3) The applicant had a steady job and earned a salary or other income until the previous fiscal year, but became unwaged as he/she quit the job or took a leave of absence to enroll in TUA. He/she is now living on the money saved from the job and his/her deposit balance exceeds 1,300,000 yen.

*Even when the amount specified in (1) through (3) is less than 1,300,000 yen, please consult if you are in special circumstances, such as not having parents or other supporter (excluding spouse). It must be noted, however, that you are not certified as financially independent just because you are not receiving money from your parents.

<Documents to submit>

1. [All applicants who desire to be certified as financially independent and meet requirement 4 (1)]
Copy of a certificate of residence, certificate of annual income, certificate of tax deducted or final return of the applicant and his/her spouse, parents and the like
→ Submit the document by attaching to the form specified for each document type.
2. [All applicants who desire to be certified as financially independent]
Health insurance card with the applicant (or his/her spouse) heading the list of the insured
→ Submit the card by attaching to this Form D-2.
3. [Applicants who meet requirement 4 (2)]
Certificate of salary payment (schedule), letter of appointment as researcher at the Japan Society for the Promotion of Science, or document that shows the amount of scholarship, etc.
→ Submit a document showing the applicant's income and a document showing his/her spouse's income by attaching to the form specified for each document type.
4. [Applicants who meet requirement 4 (3)] Balance statement of the applicable bank account
→ Submit the statement by attaching to this Form D-2.

Submit your health insurance card and balance statement by attaching to this form.

Submission of Taxation Certificate/Tax Exemption Certificate Issued by Municipality (Copy Acceptable)

Certificate for **2025**

(income from January to December **2024**)

「令和7年度(令和6年分)」市区町村発行の「課税証明書(所得証明書)」または「非課税証明書」

*** 1. If you are required to submit your taxation certificate or tax exemption certificate**

- Submit the certificate for you as the applicant and all members of your household.
- Submit the certificate for a member sharing household finances with the applicant even if he/she is living apart.
→ See Definition of “sharing household finances” on Form D-1 and Requirements for applicants to be certified as financially independent on Form D-2.
- Submission of a certificate is not required for other student(s) sharing household finances than the applicant.

*** 2. Certificate to submit (taxation certificate or tax exemption certificate)**

- If you have earned an income, you must submit a document titled “taxation certificate,” “certificate of annual income” and the like.
- If you have not earned an income, you must submit a tax exemption certificate.
Submission of a tax exemption certificate is required even if the applicant earned no income (but not required with regard to student(s) other than the applicant).
- A taxation certificate can be called by a different name depending on the municipality. Submit a certificate that shows the amount of income, amount of deduction, and amount of resident tax (income-based levy and per capita basis). The amount of resident tax may be marked as “0 yen” or “excluded from taxation”

★In a taxation certificate or tax exemption certificate issued, the monthly amounts of tax for the months of January through May reflect the data for the year before last and those for June through December reflect the data for the last year.

★You may request the office of the municipality in which you are living now to issue a certificate, in principle. If you have relocated this year, you may request the office of the municipality in which you lived before the relocation to issue a certificate.

▼Check and fill in if applicable (international students, etc.)

- Was not resident in Japan on 1 January this year

I entered Japan on (MM) _____ (DD) _____, **2026**, so this certificate will not be issued.

- Entered Japan in the previous year, but did not file an income tax return or resident tax return and therefore cannot have a certificate issued by the authorities.

I will submit my taxation certificate for the year **2026** (令和 **8** 年度(令和 **7** 年分))(非)課税証明書) as soon as possible in June **2026**.

Submit the abovementioned document by attaching to this form.

* Submission unnecessary for student(s) (excluding the applicant and his/her spouse)

Employment Income Statement

- Submit this form for each of applicable income producers in your household. Copy this form in advance to complete this form for all income producers.
- As for income earned from part-time job and the like by the applicant, submit Form I **Student Declaration of Part-time Job**.

Income producer's name: _____ Father / Mother / Other (_____)		Document to submit (copy acceptable) ▼
This form must be submitted by a person who falls under any of the following. (Check the applicable box and provide necessary information.)		
<input type="checkbox"/> Salary <input type="checkbox"/> Wage <input type="checkbox"/> Executive remuneration (including white return) * If receiving from multiple sources, provide the total amount.	<input type="checkbox"/> Taking the current job since January 2025 or before Provide the amount of payment stated in the certificate of tax deducted for last year (January through December 2025). <div style="border: 1px solid black; padding: 2px; width: 100%; text-align: right;">_____ yen</div> <input type="checkbox"/> Started (or will start) to take the current job this year or have been taking the job with mid-career employment/job change since February 2025 or later Calculate the amount based on the certificate of tax deducted or certificate of payment issued by the employer. <div style="border: 1px solid black; padding: 2px; width: 100%;"> Monthly payment _____ yen × 15 months = Equivalent of annual income _____ yen (If without income from bonus such as in a part-time job, multiply by 12 months) </div> ↑ If received payment for 5 months, write the one fifths of the amount paid. * Retirement allowance (including that of a person expected to retire) should be provided in Form H Temporary Income Statement.	Certificate of tax deducted or certificate of (expected) payment issued by the employer * <u>Even an income producer submitting a final return (copy) must submit a certificate of tax deducted.</u>
<input type="checkbox"/> Unemployment benefit	<input type="checkbox"/> Benefit received since April 2026 (Unnecessary to include the benefits received in and before March) <div style="border: 1px solid black; padding: 2px; width: 100%;"> Benefits received from April 2026 to expiration _____ yen </div>	Notification of (expected) unemployment benefit eligibility issued by a job-placement office
<input type="checkbox"/> Pension <input type="checkbox"/> Governmental pension <input type="checkbox"/> Old-age pension <input type="checkbox"/> Survivor's pension, etc. * If receiving from multiple sources, provide the total amount.	<input type="checkbox"/> Receiving since January 2025 or before Provide the amount of pension stated in the certificate of tax deducted for last year (January through December 2025). If not receiving certificate of tax deducted, provide the amount of pension stated in the notification of (expected) pension. <div style="border: 1px solid black; padding: 2px; width: 100%; text-align: right;">_____ Yen</div> <input type="checkbox"/> Started (or will start) to receive this year (2026) or have been receiving before maturity since February 2025 or later Calculate the amount based on the notification of pension. <div style="border: 1px solid black; padding: 2px; width: 100%;"> Monthly payment _____ yen × 12 months = Equivalent of annual income _____ yen </div> ↑ If received payment for 5 months, write the one fifths of the amount paid.	Notification of (expected) pension issued by the Social Insurance Agency, etc. or certificate of tax deducted * <u>Final return (copy) cannot be accepted</u>
<input type="checkbox"/> Accident and sickness benefits <input type="checkbox"/> Livelihood assistance <input type="checkbox"/> Disability benefit <input type="checkbox"/> Children's allowance * If receiving from multiple sources, provide the total amount.	<input type="checkbox"/> Receiving since January 2025 or before Provide the amount of benefit stated in the notification of accident and sickness benefits for last year (January through December 2025). <div style="border: 1px solid black; padding: 2px; width: 100%; text-align: right;">_____ yen</div> <input type="checkbox"/> Started (or will start) to receive this year (2026) or have been receiving before maturity since February 2025 or later Calculate the amount based on the amount of benefit stated in the notification of accident and sickness benefits. <div style="border: 1px solid black; padding: 2px; width: 100%;"> Monthly payment _____ yen × 12 months = Equivalent of annual income _____ yen </div> ↑ If received payment for 5 months, write the one fifths of the amount paid. Children's allowance is 15,000 for children under 3 years old and 10,000 for children from 3 years old to high school students (30,000 for the third child and onwards in both cases). Note that the amount given changes depending on the age of the child, so be careful when calculating for one year.	Notification of (expected) accident and sickness benefits issued by the Social Insurance Agency, etc. or welfare (change) notification issued by a welfare office * <u>Submission unnecessary for TA or RA at TUA</u>

Add up all incomes above (round down to the thousand) →
_____ ,000 yen

Write the total amount in **Form C-1** List of Household Incomes/Deductions.

Submit the abovementioned document by attaching to this form.

* Submission unnecessary for student(s) (excluding the applicant and his/her spouse)

Own Business Income Statement

1. Submit this form for each of applicable income producers in your household. Copy this form in advance to complete this form for all income producers.
2. As for income earned from part-time job and the like by the applicant, submit Form I **Student Declaration of Part-time Job**.

Income producer's name: _____ Father / Mother / Other (_____)		Document to submit (copy acceptable) ▼
This form must be submitted by a person who falls under any of the following. Check the applicable box and provide the information.		
<input type="checkbox"/> Commerce <input type="checkbox"/> Industry <input type="checkbox"/> Self-employed <input type="checkbox"/> Agriculture If receiving rice-crop diversion subsidy, also fill in the field below. <input type="checkbox"/> Forestry <input type="checkbox"/> Fisheries <input type="checkbox"/> Freelance <input type="checkbox"/> House rent <input type="checkbox"/> Land rent <input type="checkbox"/> Interest/dividend <input type="checkbox"/> Other	<input type="checkbox"/> Doing the current business since January 2025 or before With regard to the income in final return (copy) filed this spring, add up the positive amounts only (Do not write the total amount). If only negative amounts are written in final return, write "0 yen" instead of adding up positive and negative amounts. Income from salary or public pension should not be included in this form but in Form F Employment Income Statement. <div style="border: 1px solid black; padding: 2px; text-align: right;">_____ yen</div> <input type="checkbox"/> Doing the current business started/changed since February 2025 or later With regard to the income in final return (copy) filed this spring, add up the positive amounts only (Do not write the total amount). Calculate an equivalent of monthly income to determine an equivalent of annual income. If only negative amounts are written in final return, write "0 yen" instead of adding up positive and negative amounts. Income from salary or public pension should not be included in this form but in Form F Employment Income Statement. <div style="border: 1px solid black; padding: 2px;"> Equivalent of monthly income _____ yen x 12 months = Equivalent of annual income _____ yen </div> ↑"Equivalent of monthly income": If having income for five months, for example, write the one fifths of the amount.	Tables 1 & 2 of final return (copy) declared this spring * If final return was not filed, submit a document that shows business income, necessary expenses and income after deduction in the recent few months. * IMPORTANT: If final return was filed via e-tax, submit a document proving that final return was filed). If filed on paper (without receipt stamp) must also submit an additional taxation certificate for the 2026 tax year as soon as possible in June .
<input type="checkbox"/> Agriculture Rice-crop diversion subsidy	<input type="checkbox"/> Started (or will start) the current business this year [<input type="checkbox"/> Started <input type="checkbox"/> Will start in (month) _____ 2026] <div style="border: 1px solid black; padding: 2px;"> Expected monthly income _____ yen x 12 months = Expected annual income _____ yen </div> <input type="checkbox"/> Receiving since January 2025 or before Provide the amount of rice-crop diversion subsidy stated in the mutual compensation notification or the farming improvement subsidy notification for last year (January through December). <div style="border: 1px solid black; padding: 2px; text-align: right;">_____ yen</div> <input type="checkbox"/> Started (or will start) to receive this year (2026) or have been receiving before maturity since February 2025 or later Provide the amount of rice-crop diversion subsidy stated in the notification of mutual compensation or notification of farming improvement subsidy. <div style="border: 1px solid black; padding: 2px; text-align: right;">_____ yen</div>	Statement by the business owner, etc. (free format) Notification of (expected) mutual compensation issued by JA or notification of (expected) farming improvement subsidy issued by municipality

▼

Add up all incomes above (round down to the thousand) → _____ ,000 yen

▼

Write the total amount in **Form C-1** List of Household Incomes/Deductions.

Submit the abovementioned document by attaching to this form.

Student Declaration of Part-Time Job

Chapter	Document to submit (copy acceptable)▼																																								
<p>1. Income from January 2025 to date *Write the regular income and current job</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;">Part-time job, etc. (If you are a international student, also state money/aid from home country.)</th> <th style="width:30%;">Period received (MM/YY–MM/YY)</th> <th style="width:40%;">(Average) amount received per month</th> </tr> </thead> <tbody> <tr><td> </td><td style="text-align: center;">—</td><td style="text-align: right;">yen</td></tr> <tr> <td colspan="2">(i) (Average) amount received per month x 12 months =</td> <td style="text-align: right;">yen</td> </tr> </tbody> </table>	Part-time job, etc. (If you are a international student, also state money/aid from home country.)	Period received (MM/YY–MM/YY)	(Average) amount received per month		—	yen		—	yen		—	yen		—	yen		—	yen	(i) (Average) amount received per month x 12 months =		yen	<p>(i) Certificate of tax deducted or pay statement issued by your current employer (ii) Tables 1 & 2 of final return (copy) declared this spring (iii) Certificate of (expected) payment issued by your current employer Any of (i) through (iii) above</p> <p>*IMPORTANT: If final return was filed via e-tax, submit a document proving that final return was filed). If filed on paper (without receipt stamp) must also submit an additional taxation certificate for the 2026 tax year as soon as possible in June.</p>																			
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<p>2. Non-loan scholarship received or scheduled to receive between April 2026 and March 2027 * Unnecessary to provide information of loan scholarship provided by the Japan Student Services Organization (JASSO), etc.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:30%;">Scholarship name</th> <th style="width:30%;">Amount received per month</th> <th style="width:40%;">Amount received per year</th> </tr> </thead> <tbody> <tr><td> </td><td style="text-align: right;">yen</td><td style="text-align: right;">yen</td></tr> <tr><td> </td><td style="text-align: right;">yen</td><td style="text-align: right;">yen</td></tr> <tr><td> </td><td style="text-align: right;">yen</td><td style="text-align: right;">yen</td></tr> <tr> <td colspan="2">(ii) Total amount received per year</td> <td style="text-align: right;">yen</td> </tr> </tbody> </table>	Scholarship name	Amount received per month	Amount received per year		yen	yen		yen	yen		yen	yen	(ii) Total amount received per year		yen	<p>Copy of scholarship notification</p>																									
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(ii) Total amount received per year		yen																																							
<p>3. Applicant's monthly financial standing Estimate the annual budget from now on, as well as average monthly budget * Match the total income and the total expenses. * Match average monthly budget of part-time job or savings and “(Average) amount received per month” in above 1. Income from January 2025 to date. If the spouse has income, include it in "Other".</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="writing-mode: vertical-rl; transform: rotate(180deg);">Monthly incomes</th> <th colspan="2" style="writing-mode: vertical-rl; transform: rotate(180deg);">Monthly expenses</th> </tr> </thead> <tbody> <tr> <td>Part-time job</td><td style="text-align: right;">yen</td> <td>Food</td><td style="text-align: right;">yen</td> </tr> <tr> <td>Money from family/aid</td><td style="text-align: right;">yen</td> <td>Rent</td><td style="text-align: right;">yen</td> </tr> <tr> <td>Loan scholarship</td><td style="text-align: right;">yen</td> <td>Water, Utilities</td><td style="text-align: right;">yen</td> </tr> <tr> <td>JASSO Scholarship etc. that you must repay</td><td style="text-align: right;">yen</td> <td>School</td><td style="text-align: right;">yen</td> </tr> <tr> <td>Non-loan scholarship</td><td style="text-align: right;">yen</td> <td>Excluding the applicant's tuition</td><td style="text-align: right;">yen</td> </tr> <tr> <td>Scholarship that you don't need to repay</td><td style="text-align: right;">yen</td> <td>Transportation</td><td style="text-align: right;">yen</td> </tr> <tr> <td>Savings</td><td style="text-align: right;">yen</td> <td>Entertainment</td><td style="text-align: right;">yen</td> </tr> <tr> <td>Other()</td><td style="text-align: right;">yen</td> <td>Other</td><td style="text-align: right;">yen</td> </tr> <tr> <td>Total</td><td style="text-align: right;">yen</td> <td>Total</td><td style="text-align: right;">yen</td> </tr> </tbody> </table>	Monthly incomes		Monthly expenses		Part-time job	yen	Food	yen	Money from family/aid	yen	Rent	yen	Loan scholarship	yen	Water, Utilities	yen	JASSO Scholarship etc. that you must repay	yen	School	yen	Non-loan scholarship	yen	Excluding the applicant's tuition	yen	Scholarship that you don't need to repay	yen	Transportation	yen	Savings	yen	Entertainment	yen	Other()	yen	Other	yen	Total	yen	Total	yen	<p>[Note for International student]</p> <p>attach the copy of the passbook page(s) or app screenshot showing the amount transferred from your family</p> <p>If savings is included as income, submit a "Certificate of Balance", a copy of the pass book or App screenshot etc.</p> <p>*Japanese (or English) translation and yen conversion (if it's foreign currencies) are necessary *Attach documentation of the exchange rate bases</p>
Monthly incomes		Monthly expenses																																							
Part-time job	yen	Food	yen																																						
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Total	yen	Total	yen																																						
<p>I declare that the above information is true and correct. Applicant's name: _____</p>																																									

Write Each of the incomes (i) (ii) in **Form C-1** List of Household Incomes/Deductions.

Submit the abovementioned document by attaching to this form.

本人以外の「国立学校」就学者状況票 (国立学校在学者用)

Status of Other National School Student than the Applicant(For national school student(s) in the applicant's household)

- 1. この状況票は、下記の「国立学校」に就学する家族を対象としています。
(1) 対象となる就学者：2年生以上全員 (ただし、学部から学部へ入学等、同じ課程に再入学した新入生は、提出が必要)
(2) 対象となる「国立学校」：高校、高等専門学校、短大、大学、専修学校 (高等課程・専門課程)
※国立学校であっても「幼稚園」「小中学校」「専修学校の一般課程」「各種学校 (盲学校、ろう学校)」は提出不要です。
2. この用紙は、1人1枚ずつ使用してください。足りない場合は、あらかじめ人数分をコピーしてください。
3. 該当項目にチェックの上、記入してください。
1. This form must be submitted with regard to student(s) as the applicant's household member(s) enrolled in any of the national schools listed below.
(1) Applicable student: Student in the second year or above (However, submission required for first-year students re-entered the same course, e.g., an undergraduate student entered a national university after being an undergraduate at other university)
(2) Applicable national school: High school, specialized vocational high school, junior college, university, specialized training college (upper secondary course/post-secondary course)
* Submission unnecessary for kindergarten, elementary school, junior high school, general course at specialized training college, special school for the blind, the deaf and the like
2. Submit this form for each of applicable students in your household. Copy this form in advance to complete this form for all applicable students.
3. Check applicable boxes and provide necessary information.

▼就学者が在学する学校で証明を受けてください。

Please receive certification by the school the household member is enrolled in.

国立学校「授業料免除」状況証明書

National School Tuition Waiver Certification

【学校種別】 [School type]

- 高校 High school □高等専門学校 Specialized vocational high school □短期大学 Junior college □国立大学法人 National university
□専修学校 Specialized training college □高等課程 Upper secondary course □専門課程 Post-secondary course

学校名 School name

担当係 殿

Responsible staff

(年度入学) (Enrolled in the year)

学生番号 Student ID : (年 years at the school)

氏名 Name

Commuting from □自宅通学 Home □自宅外通学 Non-home

東京芸術大学に在学する私の兄弟姉妹が授業料免除を申請するために必要としますので、私の下記事項について証明願います。

I request a certification on the following information, which my brother/sister attending the Tokyo University of the Arts needs to apply for tuition waiver.

記

2025年度授業料免除状況 Tuition Waiver in Academic Year 2025

※授業料免除の有無に関わらずご記入願います

* Please fill in the following field whether the student received tuition waiver or not.

授業料[年額]

円

Tuition [per year]

yen

Table with 2 columns: Semester (前期, 後期) and Waiver Status (Not applied, Waiver not allowed, part/full waiver, leave of absence, international student).

上記のとおり証明します。I certify that the above information is true and correct

令和 年 月 日 Date (MM/DD/YY)

学校名 School name

所属 Department

担当者氏名 Responsible person (Seal)

電話番号 Phone

この証明書は、証明を受けた後、【K票-1】または【K票-2】に添付してください。

Receive certification in this form and attach to Form K-1 or Form K-2.

Special Deduction Statement Name _____

- Use this Special Deduction Statement to calculate a certain amount that can be deducted from income **if it is certified that the applicant's household meets the following requirement.**
- Check applicable boxes and provide necessary information. Submit this form with the below-mentioned document attached.

Requirement	Special deduction	Document to submit ▼
Household with other student(s) than the applicant <u>Excluding the following:</u> ▼ * If the student is enrolled in a national university and receiving tuition waiver, complete Form K-2 (next page).	* 1 Write the school type as of April 1 if applying for spring semester waiver or as of October 1 if applying for fall semester waiver. * 2 "Study abroad" should be counted as "private" whether the institution is national, public, or private. * 3 Deduction is not available for a specialized training college general course, preparatory school, or vocational school.	(i) Copy of school ID card or student ID card (both sides)
	<input type="checkbox"/> Elementary school student (80,000 yen x persons = yen) <input type="checkbox"/> Junior high school student (160,000 yen x persons = yen) <input type="checkbox"/> National/public high school student <input type="checkbox"/> Home (280,000 yen x persons = yen) <input type="checkbox"/> Non-home (470,000 yen x persons = yen) <input type="checkbox"/> Private high school student <input type="checkbox"/> Home (410,000 yen x persons = yen) <input type="checkbox"/> Non-home (600,000 yen x persons = yen) <input type="checkbox"/> National/public specialized vocational school student <input type="checkbox"/> Home (360,000 yen x persons = yen) <input type="checkbox"/> Non-home (550,000 yen x persons = yen) <input type="checkbox"/> Private specialized vocational school student <input type="checkbox"/> Home (600,000 yen x persons = yen) <input type="checkbox"/> Non-home (800,000 yen x persons = yen) <input type="checkbox"/> National/public university student (undergraduate, graduate, junior college) <input type="checkbox"/> Home (590,000 yen x persons = yen) <input type="checkbox"/> Non-home (1,020,000 yen x persons = yen) <input type="checkbox"/> Private university student (undergraduate, graduate, junior college) <input type="checkbox"/> Home (1,010,000 yen x persons = yen) <input type="checkbox"/> Non-home (1,440,000 yen x persons = yen) <input type="checkbox"/> National/public specialized training college student (upper secondary course) * General course students are ineligible. <input type="checkbox"/> Home (170,000 yen x persons = yen) <input type="checkbox"/> Non-home (270,000 yen x persons = yen) <input type="checkbox"/> Private specialized training college student (upper secondary course) * General course students are ineligible. <input type="checkbox"/> Home (370,000 yen x persons = yen) <input type="checkbox"/> Non-home (460,000 yen x persons = yen) <input type="checkbox"/> National/public specialized training college student (post-secondary course) * General course students are ineligible. <input type="checkbox"/> Home (220,000 yen x persons = yen) <input type="checkbox"/> Non-home (620,000 yen x persons = yen) <input type="checkbox"/> Private specialized training college student (post-secondary course) * General course students are ineligible. <input type="checkbox"/> Home (720,000 yen x persons = yen) <input type="checkbox"/> Non-home (1,120,000 yen x persons = yen)	(ii) Form J Status of Other National School Student than the Applicant (Submission unnecessary for public and private school students) * Submission unnecessary for elementary and junior high school students and students on which Form J is submitted. * If the submitted certificate of residence and copy of school/student ID card cannot prove the fact of commuting from non-home, attach a copy of utility bill (with name and address printed).

Add up all deductions above (round down to the thousand) → _____,000 yen

Write the total amount in **Form C-2** List of Household Incomes/Deductions.

Submit the abovementioned documents by attaching to this form.

[Reference: Key school types]

- Specialized vocational high school:** Accepts persons graduated from junior high schools to teach specialized knowledge and skills and develop necessary vocational abilities with educational continuity for five years.
- Specialized training college upper secondary course:** Admits persons graduated from junior high schools to provide them with education according to mental and physical development based on the foundation of junior high school education. Can be called high school.
- Specialized training college post-secondary course:** Admits persons graduated from high schools to provide them with education based on the foundation of high school education. Can be called technical college.
- Specialized training college general course:** No particular requirements for admission are specified. Provides education other than that provided in the upper secondary course and post-secondary course.

Special Deduction Statement Name _____

1. Use this Special Deduction Statement to calculate a certain amount that can be deducted from income **if it is certified that the applicant's household meets any of the following requirements.**
2. Check applicable boxes and provide necessary information.

Requirement	Special deduction	Document to submit (copy acceptable) ▼
<input type="checkbox"/> Single-mother/father household Mother: died / separated Date (MM/YY): _____ Father: died / separated Date (MM/YY): _____	<p>*Deduction for single-mother/father household is applicable when any of the following requirements is met.</p> <p>▼ Check an applicable box.</p> <ul style="list-style-type: none"> <input type="checkbox"/> The household consists of a mother/father and a child or children under 18 years old <input type="checkbox"/> The household consists of a mother/father, a child or children under 18 years old, and grandparents aged 60 years or older lacking economic resources <input type="checkbox"/> The household consists of a child or children under 18 years old <input type="checkbox"/> The household consists of grandparents and a child or children under 18 years old <input type="checkbox"/> The household consists of unmarried brother(s)/sister(s) and a child or children under 18 years old <input type="checkbox"/> The household consists of unmarried brother(s)/sister(s), a child or children under 18 years old, and grandparents aged 60 years or older lacking economic resources <div style="border: 1px dashed black; padding: 5px;"> <p>* 1. Any student, including the applicant, aged 18 years or older and lacks economic resources because of long-term care or mental or physical disability should be counted as a member under 18 years old.</p> <p>* 2. Grandparents lacking economic resources refer to:</p> <ul style="list-style-type: none"> (i) those who received payment of 1,660,000 yen or less if employment income is the only source of income; and (ii) those who have income (income minus necessary expenses) of 500,000 yen or less if the income is own business income. </div> <p>Deduction (flat rate)</p> <div style="border: 1px solid black; padding: 2px;"> <input type="checkbox"/> 490,000 yen </div> <p>* Besides the deduction above, academic requirements will be relaxed (but standard income will not be relaxed).</p>	TUA will confirm with the certificate of residence submitted. * Unnecessary to attach to this form.
<input type="checkbox"/> Household as a public assistance recipient and the like	<p>Deduction is applicable when the applicant is a member of a household identified as a public assistance recipient and the like.</p> <p>* When this requirement is met, deduction from income is not available but academic requirements and standard income will be relaxed.</p>	Copy of public assistance notification or other document certifying the amount received
<input type="checkbox"/> Household with disabled member(s)	<p>*Deduction for the disabled is applicable when any of the following requirements is met.</p> <p>▼ Check an applicable box.</p> <ul style="list-style-type: none"> <input type="checkbox"/> The disabled member is a person described as physically disabled in the disability certificate issued pursuant to Article 15, paragraph 4 of the Act on Welfare of Physically Disabled Persons, and the like. <input type="checkbox"/> The disabled member is an officially certified victim of pollution-related illness and has a physical disability due to the pollution. <input type="checkbox"/> The disabled member was exposed to an atomic bomb and has an impaired physical function. <input type="checkbox"/> The disabled member lacks the capacity to appreciate his/her situation due to mental disability, or has been determined as mentally disabled. <input type="checkbox"/> The disabled member needs to stay in bed and requires complicated care. <p>* Note that expenditures related to corrective treatment for the disabled can be deducted if the household meets the requirement for a household with member(s) receiving a long-term (at least 6 months) care stated in Form K-4.</p> <p>Deduction (flat rate) * Besides the deduction below, academic requirements and standard income will be relaxed.</p> <div style="border: 1px solid black; padding: 2px;"> <input type="checkbox"/> 860,000 yen/disabled member × persons = yen (i) Disabled member's name: (ii) Disabled member's name: </div> <p style="text-align: center;">▼</p> <p style="text-align: center;">Write the total amount in Form C-2 List of Household Incomes/Deductions.</p>	Copy of disability certificate
<input type="checkbox"/> Atomic bomb survivor or child of an atomic bomb survivor	<p>*When this requirement is met, deduction from income is not available but academic requirements and standard income will be relaxed.</p>	Copy of official designation as an atomic bomb survivor

Submit the abovementioned document by attaching to this form.

Special Deduction Statement Name _____

1. Use this Special Deduction Statement to calculate a certain amount that can be deducted from income **if it is certified that the applicant's household meets the following requirement.**
2. Check applicable boxes and provide necessary information.

Requirement	Special deduction	Document to submit (copy accepted) ▼																																																
<input type="checkbox"/> Household with member(s) receiving (or likely to receive) long-term care (at least 6 months) care (to treat an illness)	<p>* Deduction for household with member(s) receiving a long-term care (limited to those who has been receiving, or is certified as requiring, care for at least 6 months to treat an illness as of the time of application) is applicable to any of the following medical treatment expenses incurred.</p> <p>* Note that the deduction is not applicable if treatment has finished as of the time of application.</p> <p>▼ Check a box of applicable medical treatment expense.</p> <p><input type="checkbox"/> Medical service fees paid to a doctor or dentist</p> <p><input type="checkbox"/> Charges for hospitalization</p> <p><input type="checkbox"/> Treatment fees paid to a practitioner of massage, acupuncture, moxibustion, Judo-orthopedics, etc.</p> <p><input type="checkbox"/> Drugs and medicines for treatment or care</p> <p><input type="checkbox"/> Transportation to get outpatient treatment (limited to necessary transportation)</p> <p><input type="checkbox"/> Fees paid to a caretaker (including board)</p> <p>Amounts paid out of pocket for services received by a person certified as being in need of care or assistance pursuant to the Long-Term Care Insurance Act (The deduction is not applicable to fees for doctor's certificate and private room.)</p> <p>▼ Medical expense calculation</p> <p>Calculate medical expenses based on (v) Amount paid to date in Form K-4 Medical Expense Statement.</p> <p>Based on the amount paid by the time of application to treat the member currently receiving care, calculate the amount (to be) paid for the expected period under care in one year, taking into account how long the care receiver is likely to remain under care.</p> <p>* Note that the amount of medical benefits to receive pursuant to the Health Insurance Act, etc. and the amount covered by compensation damage should be subtracted from the amount paid.</p> <table border="1" data-bbox="300 1120 1289 1541"> <tbody> <tr> <td colspan="4">Care receiver's name:</td> </tr> <tr> <td>Period under care: from (MM/YY)</td> <td></td> <td>to (MM/YY)</td> <td>(estimate)</td> </tr> <tr> <td>Amount paid to date</td> <td>No. of months</td> <td>Monthly average</td> <td>Period (up to 12 months)</td> </tr> <tr> <td>(v)</td> <td>yen ÷ month =</td> <td>yen ×</td> <td>months = yen</td> </tr> <tr> <td colspan="4">Care receiver's name:</td> </tr> <tr> <td>Period under care: from (MM/YY)</td> <td></td> <td>to (MM/YY)</td> <td>(estimate)</td> </tr> <tr> <td>Amount paid to date</td> <td>No. of months</td> <td>Monthly average</td> <td>Period (up to 12 months)</td> </tr> <tr> <td>(v)</td> <td>yen ÷ month =</td> <td>yen ×</td> <td>months = yen</td> </tr> <tr> <td colspan="4">Care receiver's name:</td> </tr> <tr> <td>Period under care: from (MM/YY)</td> <td></td> <td>to (MM/YY)</td> <td>(estimate)</td> </tr> <tr> <td>Amount paid to date</td> <td>No. of months</td> <td>Monthly average</td> <td>Period (up to 12 months)</td> </tr> <tr> <td>(v)</td> <td>yen ÷ month =</td> <td>yen ×</td> <td>months = yen</td> </tr> </tbody> </table>	Care receiver's name:				Period under care: from (MM/YY)		to (MM/YY)	(estimate)	Amount paid to date	No. of months	Monthly average	Period (up to 12 months)	(v)	yen ÷ month =	yen ×	months = yen	Care receiver's name:				Period under care: from (MM/YY)		to (MM/YY)	(estimate)	Amount paid to date	No. of months	Monthly average	Period (up to 12 months)	(v)	yen ÷ month =	yen ×	months = yen	Care receiver's name:				Period under care: from (MM/YY)		to (MM/YY)	(estimate)	Amount paid to date	No. of months	Monthly average	Period (up to 12 months)	(v)	yen ÷ month =	yen ×	months = yen	<p>Copy of doctor's certificate acceptable (the certificate must confirm the need for care for 6 month or longer and issued within 3 months), and receipt and the like (based on diagnosis; copy acceptable) issued by hospital, pharmacy and the like</p> <p>* Receipts to be attached must be those issued in the past year and bundled per month.</p>
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Add up all deductions above (round down to the thousand) → _____,000 yen

Write the total amount in **Form C-2** List of Household Incomes/Deductions.

* Besides the deduction above, academic requirements and standard income will be relaxed.

Submit the abovementioned documents by attaching to Form K-4, together with medical expenses calculated.

Special Deduction Statement Name _____

1. Use this Special Deduction Statement to calculate a certain amount that can be deducted from income **if it is certified that the applicant's household meets any of the following requirements.**
2. Check applicable boxes and provide necessary information.

Requirement	Special deduction	Document ▼																											
<input type="checkbox"/> Household with the key income producer living apart	<p>*The amount of deduction should be as follows.</p> <p>* 1. The income of the household earned by the key income producer living apart should be his/her income, not the amount sent to the household, and special expenses paid to live apart should be deducted from the income.</p> <p>* 2. Money sent to dependent(s) living apart is ineligible for deduction.</p> <p style="text-align: center;">▼ Estimate the amount to be paid per year based on the amount paid until the time of application.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:33%;">Amount paid to date</td> <td style="width:33%;">No. of months</td> <td style="width:33%;">Monthly average</td> </tr> <tr> <td colspan="3">* Upper limit 710,000 yen</td> </tr> <tr> <td>(i) yen ÷ (ii) months = (iii) yen</td> <td>× (iv) 12 months =</td> <td>yen</td> </tr> <tr> <td colspan="2">Total of deductions above (round down to the thousand)</td> <td style="text-align: right;">,000 yen</td> </tr> </table> <p style="text-align: center;">▼</p> <p style="text-align: center;">Write the total amount in Form C-2 List of Household Incomes/Deductions.</p>	Amount paid to date	No. of months	Monthly average	* Upper limit 710,000 yen			(i) yen ÷ (ii) months = (iii) yen	× (iv) 12 months =	yen	Total of deductions above (round down to the thousand)		,000 yen	<p>Receipts of payments made and certificate of payment showing actual payment made for housing, utilities, furniture, etc. issued by the office (both copy acceptable)</p>															
Amount paid to date	No. of months	Monthly average																											
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<input type="checkbox"/> Household affected by fire, wind/flood damage, burglary, etc. * Household affected by the Great East Japan Earthquake and Kumamoto Earthquake should fill in this field. Estimate damage of the previous academic year, not of the time following the earthquake.	<p>*The amount of deduction should be as follows, in principle.</p> <p>Limited to cases where it is certified that the household will be in financial distress in the future (for more than 2 years) with increasing expenses or decreasing incomes due to damage caused from the previous year of this application to date</p> <p>* 1. Note that deduction is not applicable if the damage was covered by insurance or damage compensation.</p> <p>* 2. Note that the amount of deduction will not be the actual damage or repair cost. If you take casualty loss deduction on income tax, deduct the amount.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2"><input type="checkbox"/> Damage of daily necessities</td> <td style="text-align: right;">yen</td> </tr> <tr> <td colspan="3">Minimum clothes, furniture, repair, etc: Damage details (Please specify):</td> </tr> <tr> <td colspan="2"><input type="checkbox"/> Damage of means of production (farmland, store, etc.)</td> <td style="text-align: right;">yen</td> </tr> <tr> <td colspan="3">Expected long-term decrease in annual income: Damage details (Please specify):</td> </tr> <tr> <td colspan="2">Total of deductions above (round down to the thousand)</td> <td style="text-align: right;">,000 yen</td> </tr> </table> <p style="text-align: center;">▼</p> <p style="text-align: center;">Write the total amount in Form C-2 List of Household Incomes/Deductions.</p>	<input type="checkbox"/> Damage of daily necessities		yen	Minimum clothes, furniture, repair, etc: Damage details (Please specify):			<input type="checkbox"/> Damage of means of production (farmland, store, etc.)		yen	Expected long-term decrease in annual income: Damage details (Please specify):			Total of deductions above (round down to the thousand)		,000 yen	<p>Disaster victim certificate issued by fire department/municipality or certificate of stolen property report issued by police station (copy acceptable) and Copies of receipts to verify the amount of damage</p>												
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<input type="checkbox"/> Household with income(s) earned by member(s) other than parents (excluding the applicant and his/her spouse)	<p>* Deduction (upper limit per person: 380,000 yen)</p> <p>An applicable deduction is determined based on the table below. However, if one income producer has both employment income and own business income, write the upper limit of 380,000 yen.</p> <p style="text-align: center;">▼ [Formula] Check an applicable box.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:20%;">Income type</th> <th style="width:40%;">Income or income after deduction</th> <th style="width:40%;">Formula</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Salary, pension, etc.</td> <td><input type="checkbox"/> 1,040,000 yen or less</td> <td>No deduction</td> </tr> <tr> <td><input type="checkbox"/> Exceeding 1,040,000 yen but under 1,512,500 yen</td> <td>Income minus (income × 0.2 + 830,000 yen)</td> </tr> <tr> <td><input type="checkbox"/> 1,512,500 yen or more</td> <td>Deduct a flat rate of 380,000 yen as upper limit</td> </tr> <tr> <td rowspan="2">Own business income</td> <td><input type="checkbox"/> Under 380,000 yen</td> <td>Deduct the amount of income after deduction</td> </tr> <tr> <td><input type="checkbox"/> 380,000 yen or more</td> <td>Deduct a flat rate of 380,000 yen as upper limit</td> </tr> </tbody> </table> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width:50%;">Deduction qualifier's name:</td> <td style="width:30%;">Deduction:</td> <td style="width:20%; text-align: right;">yen</td> </tr> <tr> <td>Deduction qualifier's name:</td> <td>Deduction:</td> <td style="text-align: right;">yen</td> </tr> <tr> <td>Deduction qualifier's name:</td> <td>Deduction:</td> <td style="text-align: right;">yen</td> </tr> <tr> <td colspan="2">Total of deductions above (round down to the thousand)</td> <td style="text-align: right;">,000 yen</td> </tr> </table> <p style="text-align: center;">▼</p> <p style="text-align: center;">Write the total amount in Form C-2 List of Household Incomes/Deductions.</p>	Income type	Income or income after deduction	Formula	Salary, pension, etc.	<input type="checkbox"/> 1,040,000 yen or less	No deduction	<input type="checkbox"/> Exceeding 1,040,000 yen but under 1,512,500 yen	Income minus (income × 0.2 + 830,000 yen)	<input type="checkbox"/> 1,512,500 yen or more	Deduct a flat rate of 380,000 yen as upper limit	Own business income	<input type="checkbox"/> Under 380,000 yen	Deduct the amount of income after deduction	<input type="checkbox"/> 380,000 yen or more	Deduct a flat rate of 380,000 yen as upper limit	Deduction qualifier's name:	Deduction:	yen	Deduction qualifier's name:	Deduction:	yen	Deduction qualifier's name:	Deduction:	yen	Total of deductions above (round down to the thousand)		,000 yen	<div style="border: 1px dashed black; padding: 5px; width: fit-content; margin-left: auto;"> Submission of certifying document unnecessary </div>
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Submit the abovementioned documents by attaching to this form.