

パシフィック・ミュージック・フェスティバルへのご寄付に対する税制上の優遇措置について

パシフィック・ミュージック・フェスティバル（PMF）組織委員会は、内閣府より公益財団法人として認定を受けておりますので、PMF へのご寄付は税制上の優遇措置を受けることができます（詳細につきましては、国税庁のホームページ[\[https://www.nta.go.jp/\]](https://www.nta.go.jp/)をご覧ください）。確定申告に必要な「寄付金受領証明書」が必要な場合は、（公財）パシフィック・ミュージック・フェスティバル組織委員会までお知らせください。

（１）所得税〔所得控除〕

寄付金総額が年間 2,000 円を超える場合には、その超えた金額を当該年の所得金額から控除することができます。

$$(\text{寄付金総額}^* - 2,000 \text{ 円}) = \text{所得控除額}$$

*控除対象となる寄付金額は、当該年の総所得金額等の 40%が上限となります。

（２）個人住民税〔税額控除〕

都道府県・市町村が条例で指定する寄付金*1 に該当する場合は、上記（１）に加え、個人住民税の寄付金税額控除の適用を受けることができます。

$$(\text{寄付金総額}^2 - 2,000 \text{ 円}) \times \text{住民税控除率}^3 = \text{税額控除額}$$

*1 北海道、札幌市にお住まいの方（ご寄付された翌年 1 月 1 日のご住所）は、個人住民税の寄付金税額控除の適用を受けることができます。

*2 控除対象となる寄付金額は、その年の総所得金額等の 30%が上限となります。

*3 住民税控除率は、居住地、年により変更となる場合があります。

詳細につきましては、各自治体へお問い合わせください。

Tax incentives for donations from individuals to the Pacific Music Festival

Individual donations to the Pacific Music Festival (PMF) are tax deductible in Japan, as certified by the Prime Minister. Any inquiries regarding these tax incentives should be addressed to the [Japanese National Tax Agency](https://www.nta.go.jp/english/)[<https://www.nta.go.jp/english/>].

If you plan to apply for one of these deductions (in the following year), please submit a request for a receipt from PMF when you make your donation. This receipt will need to be submitted in order to apply for either deduction.

(1) Income deduction, based on donation amount

If the total donation is more than 2,000 yen in one year, the amount exceeding 2,000 yen can be the “income deduction” for said year, if the deduction application is approved. The upper limit of the donation amount subject to deduction is 40% of total income in said year.

Income deduction = [total donation amount (up to 40% of income) -2,000 yen]

(2) Individual inhabitant tax deduction, based on donation amount

A portion of the donation of a resident who lives in Hokkaido Prefecture or Sapporo City (the address on January 1 of the year following the year in which the donation was made) can be deducted from the inhabitant tax in the following year, according to the “inhabitant tax deduction rate,” if the deduction application is approved. The upper limit of the donation amount subject to deduction is 30% of total income in the year of the donation, and the deduction amount is the “inhabitant tax deduction rate”* of this portion of the donation.

Inhabitant tax deduction =

[total donation amount (up to 30% of income) -2,000 yen] × inhabitant tax deduction rate*

*The rate of the inhabitant tax deduction varies according to location and year.

Please refer to the [Japanese National Tax Agency](https://www.nta.go.jp/english/)[<https://www.nta.go.jp/english/>] for further details on Japanese tax regulations.