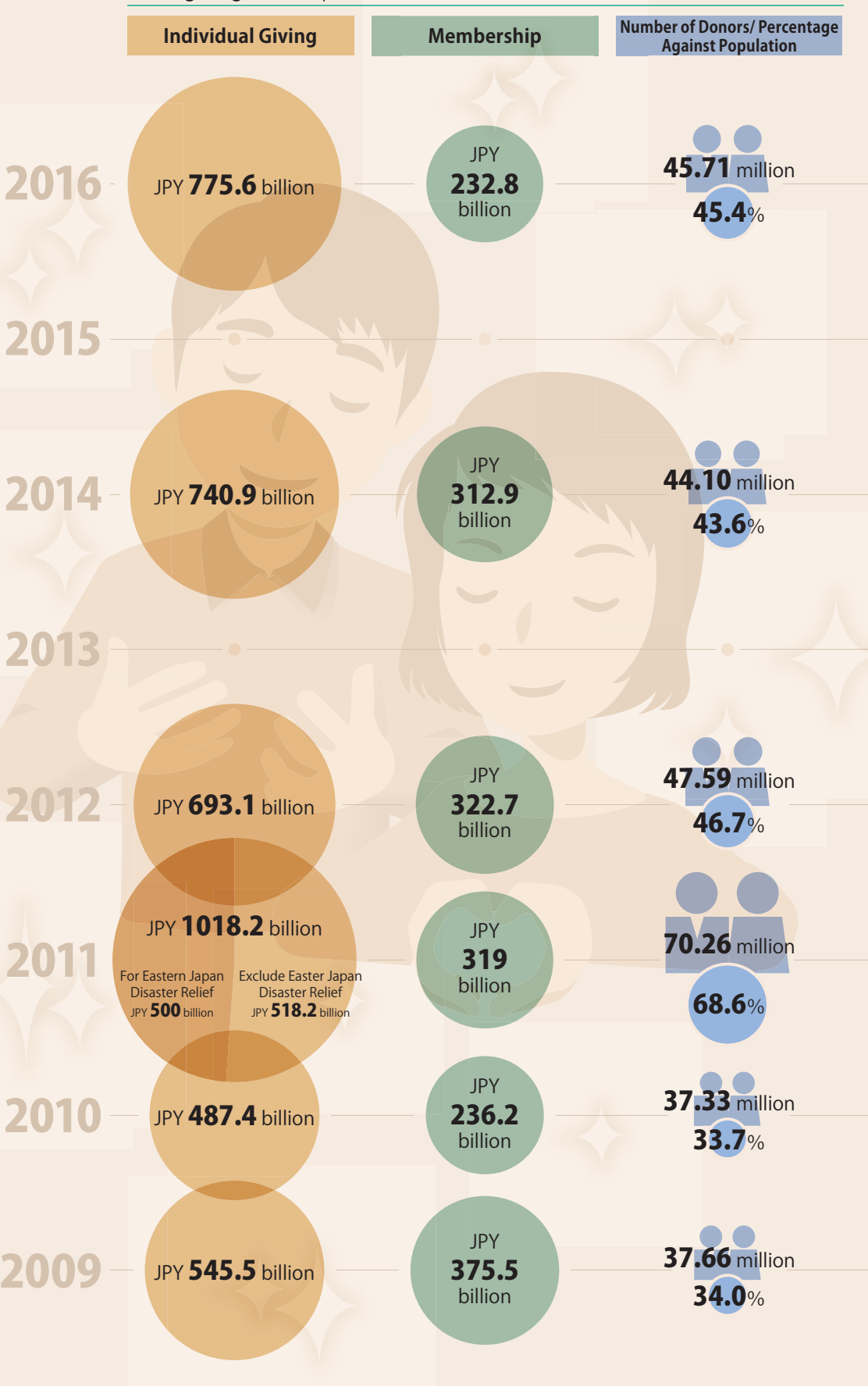
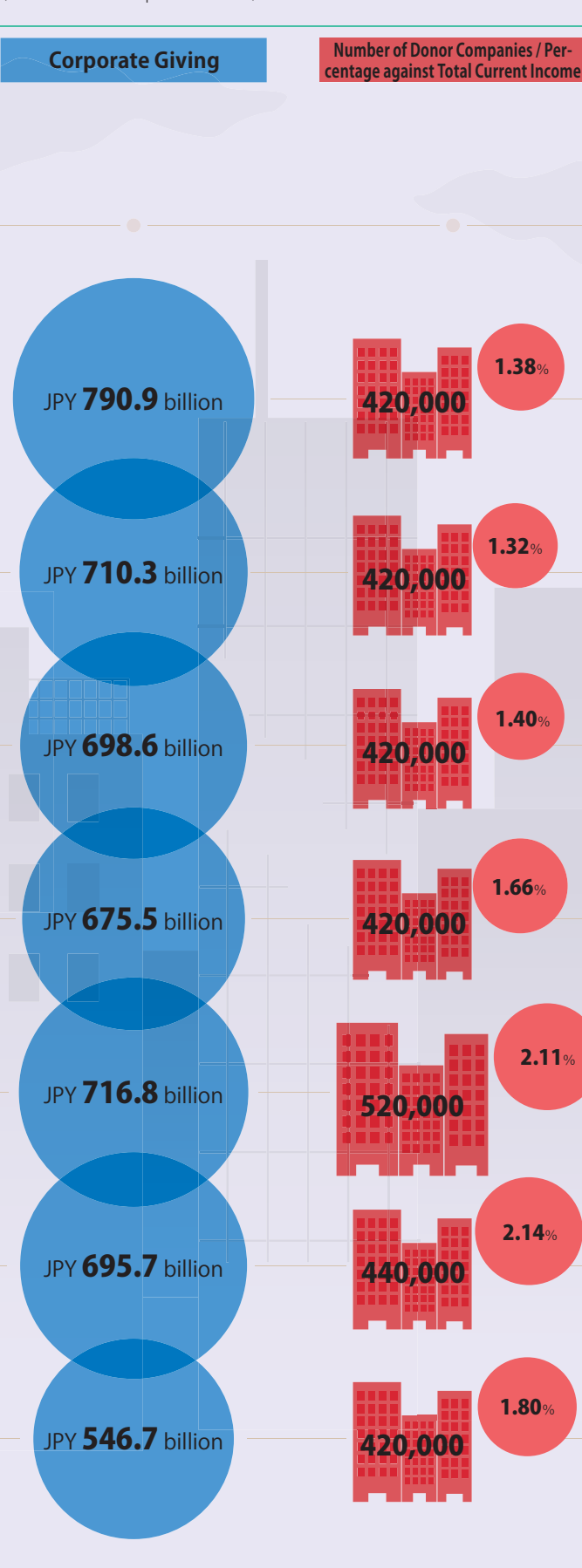


Giving Trend in Japan

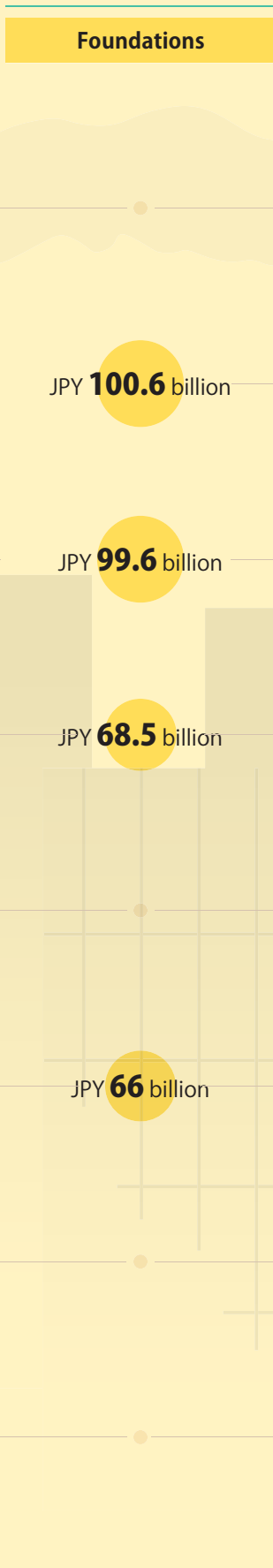
Trend of Individual Giving • Membership • Number of Donors • Donor Percentage Against Population
(Financial Year: January to December in 2009 – 2016, Both genders from 20 to 79 years old)



Trend of Corporate Giving
(Financial Year: April to March)

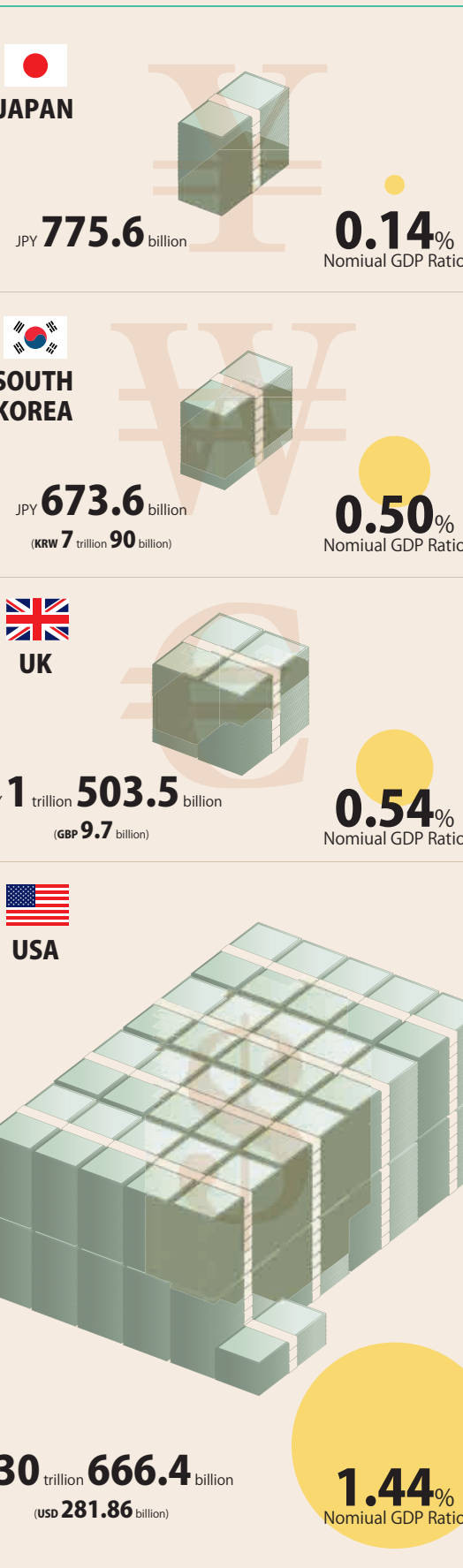


Trend of Grant From Foundations

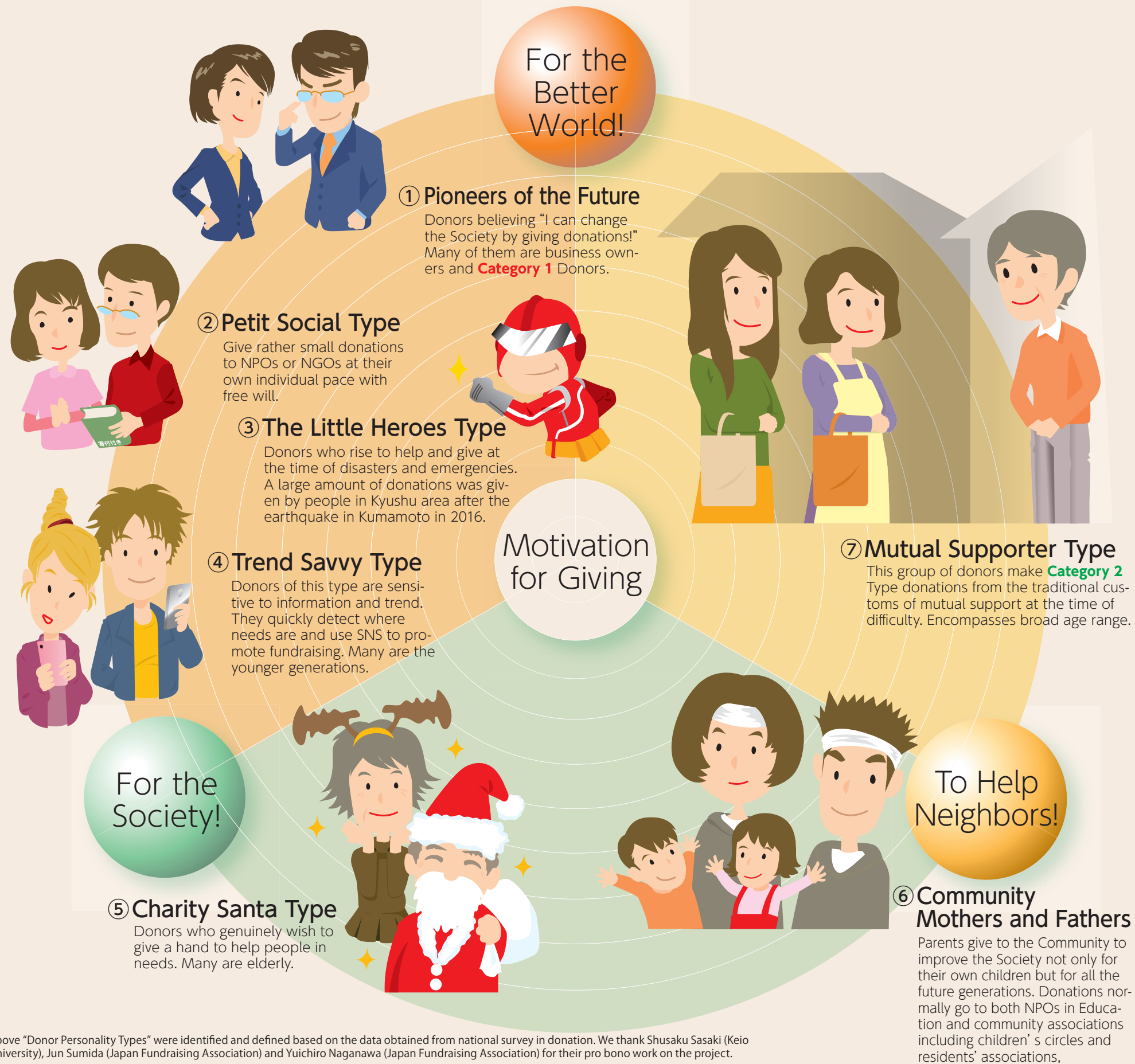


Comparison of Individual Giving in 4 Countries
(Japan, South Korea, UK, USA)

Total Individual Giving and Nominal GDP Ratio (2016)



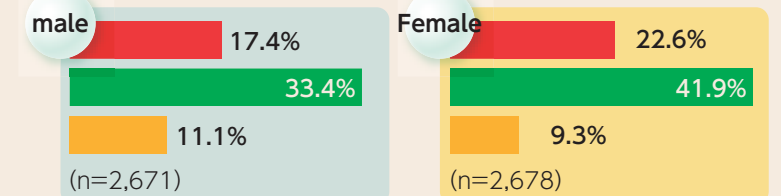
Various Donor Personality Types



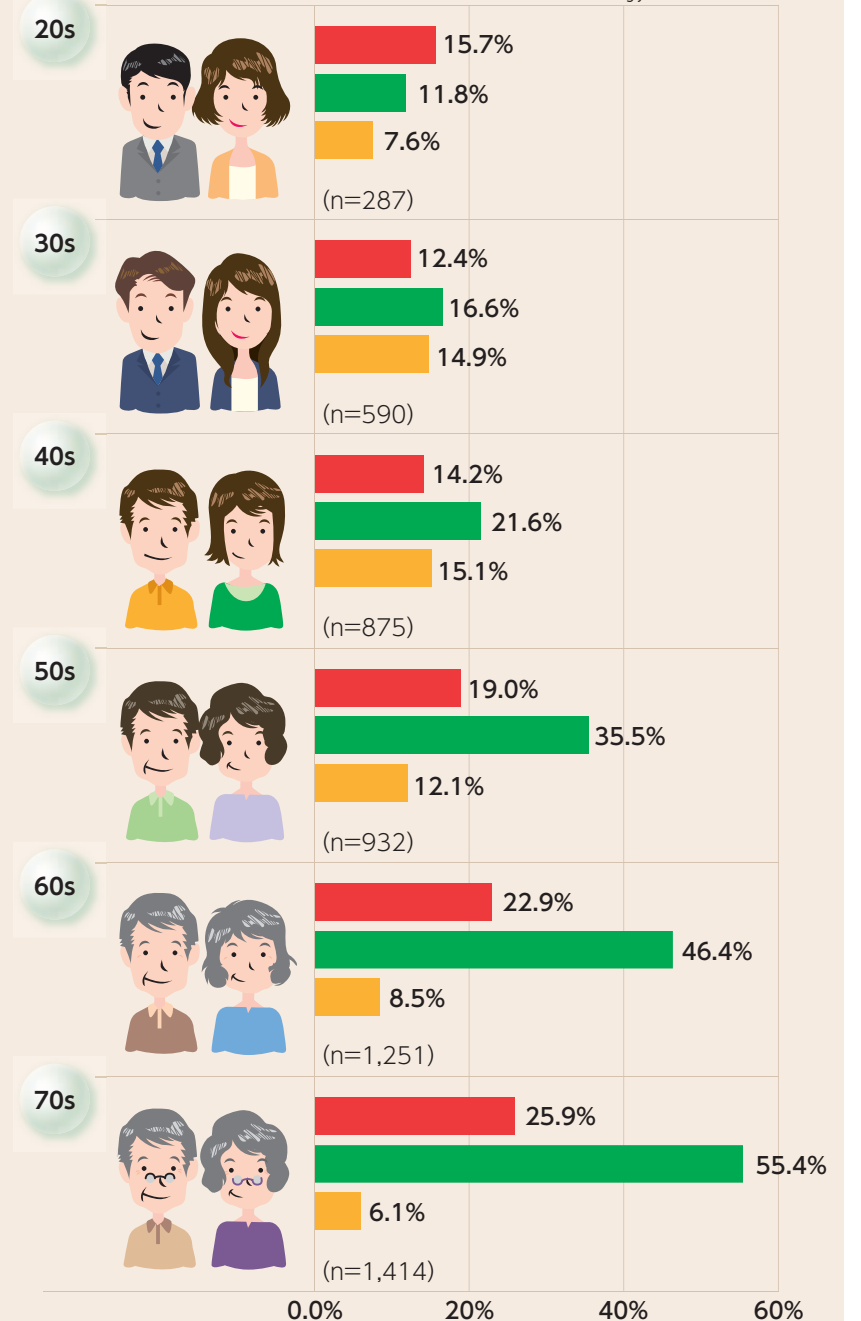
※Above "Donor Personality Types" were identified and defined based on the data obtained from national survey in donation. We thank Shusaku Sasaki (Keio University), Jun Sumida (Japan Fundraising Association) and Yuichiro Naganawa (Japan Fundraising Association) for their pro bono work on the project.

Sex·Age·Donor Percentage

(By Category, Multiple Answers Allowed)
*Please refer to P.20 to 23 of "Giving Japan 2017"



Category 1	Category 2	Category 3
Local Improvement/Revitalization, Emergency Assistance for Disaster Relief, International Cooperation, Arts, Culture and Sports, Education and Research, Employment Promotion and Support, Health, Medicine and Welfare, Youth Development, Conservation of Natural Environment, Human Rights Protection, Intermediary Support for Social Contribution Activities, Others	State, Municipalities (excluding Hometown Tax), Political Donations, Religious Donations, Community Chest, Japan Red Cross, Neighborhood Association, Women's Club, Senior Citizens' Club, Children's Club, Industry Groups, Commercial Groups, Labor Unions	Hometown Tax* "Hometown Tax, Furusato Nôzei" in Japanese, is a tax reduction given to tax payers who donate to local municipalities. It is a system in Japan that allows tax-payers who live in urban areas to contribute to rural areas in return for a credit from income tax and residence tax. Taxpayers choose the receiving jurisdiction.

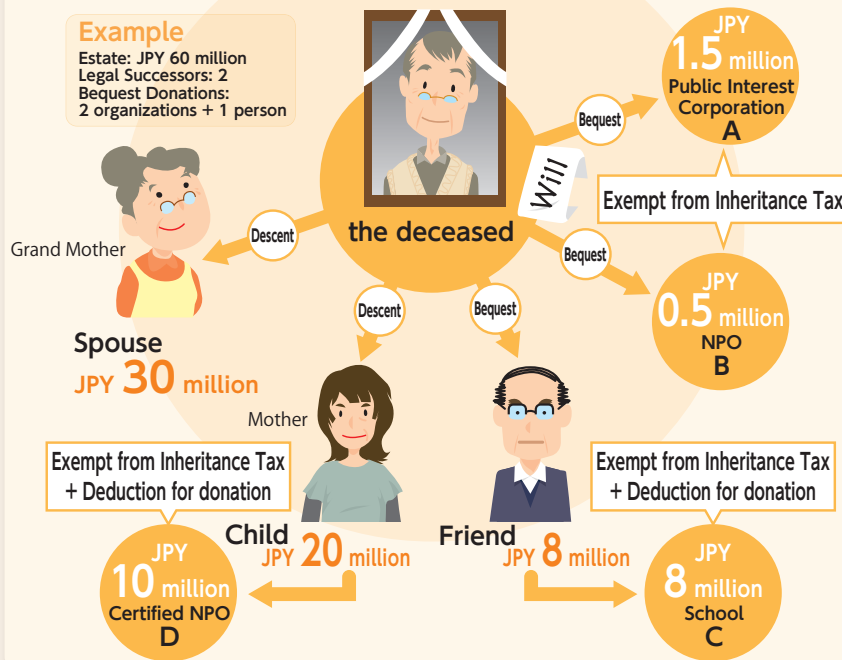


Policies and Systems

Bequest Donations

There are 3 types of Bequest Donations; donation made by the deceased's will, donations made from inherited estates and donations made by setting up a trust. The first type of Bequest Donations by Will is a realization of the deceased's will where a transfer of all or a part of estates owned by the deceased is made to private non-profit institutions such as NPOs, Public Interest Corporations, Education Institutions and the Government and local municipalities. Donation of all or a part of inherited assets by successors is also treated as Bequest Donation while you can choose to set up a trust so that Bequest donations are given to selected non-profit organizations.

Maybe it's time to prepare a will... It may be a good idea to give some amount to my own town as a token of gratitude.

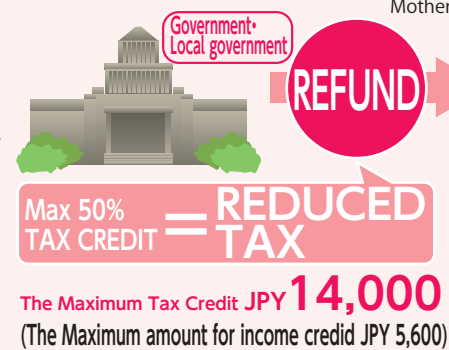


* Information obtained from Specified Coalition for Legislation to Support Citizen's Organizations (C's) and Japan Legacy Gift Association (<https://izoukifu.jp/>)

Tax system for Donations

Under the current tax system, donors can receive tax deductions if given to Specified Nonprofit Corporation and Specified Public Interest Corporation (Public Interest Incorporated Foundation and Public Interest Incorporated Association, Social Welfare Corporation, Incorporated Educational Institution, Offenders Rehabilitation Act Corporation etc.) Donors benefit from the tax deduction if they file tax returns for income tax and residence tax at the end of the fiscal year. The deduction only applies to tax payers who earn income and it may not be applicable to pensioners, full-time house makers and students who do not pay income tax nor residence tax.

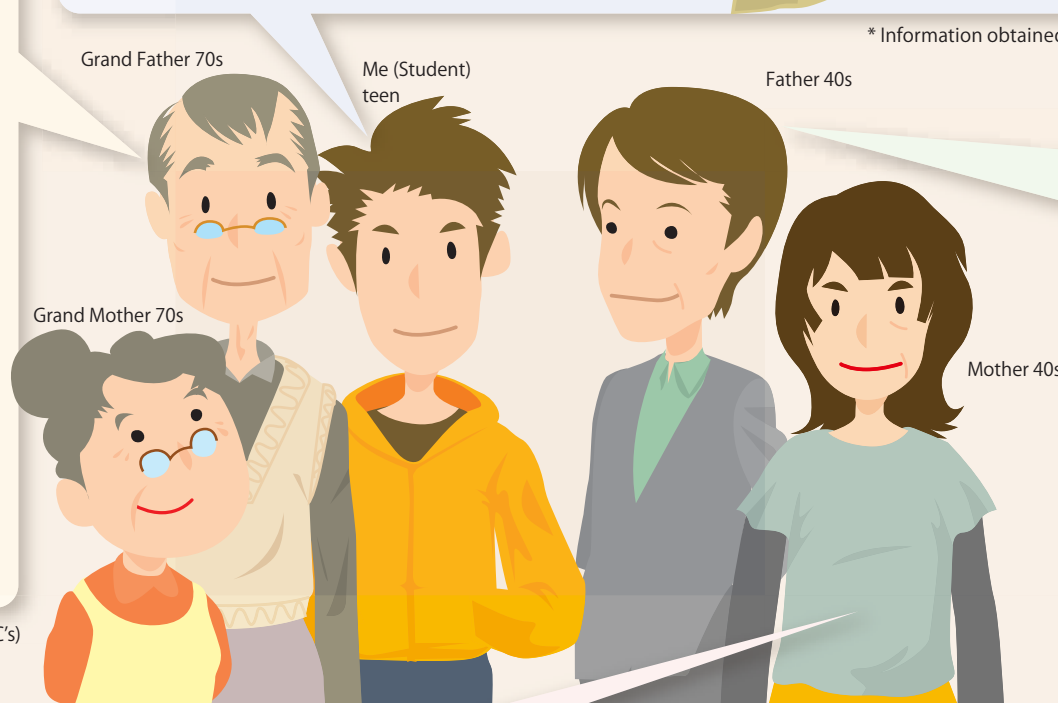
I donated some amount to a NPO supporting disaster relief. I would like to know if I am entitled to tax deduction.



Donation of Real Estate

Real Estate owned by individuals in Japan is valued approximately JPY 1 trillion. However, there are some complication in giving real estate especially in terms of taxation. The current taxation system deems Bequest Donations as transfer of real estate at the current prices and impose a large amount of income tax on donors for the increases in value.

We inherited our father's parents' house and land but with distance and inconvenience, we left them as they were for a long time. We then investigated options to donate them to a good cause and find out..

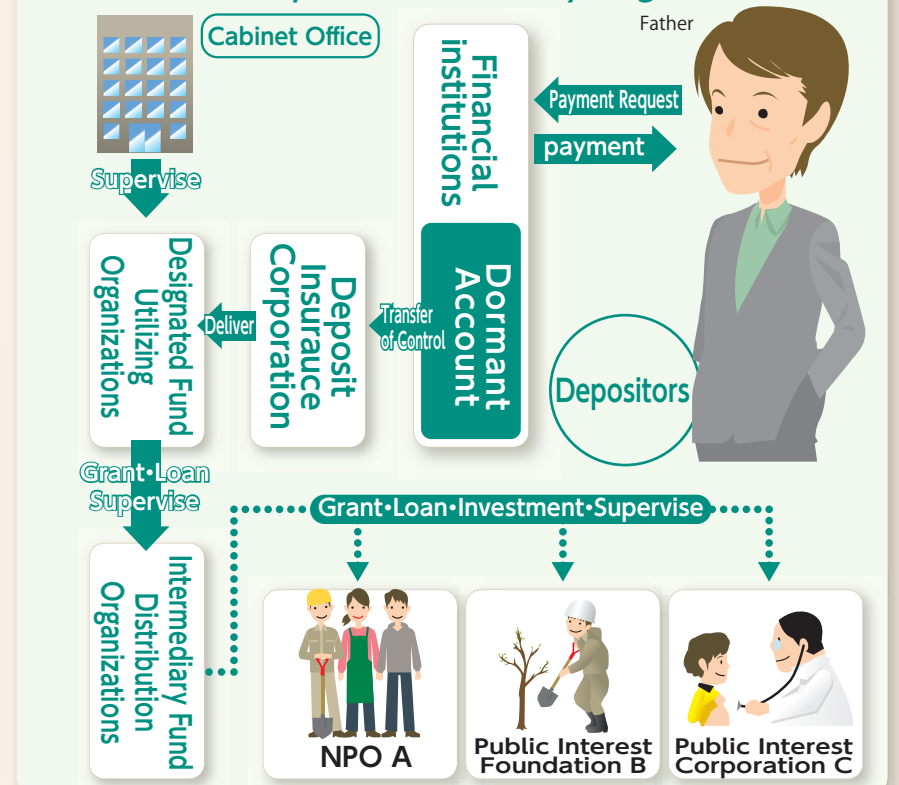


* Information obtained from "Request on 2017 Tax Revision" by Coalition for Legislation to Support Citizen's Organizations (C's)

Dormant Account

It refers to a "Sleeping" bank account where there has been no transaction made to and from such account for long time. To qualify Dormant Account status, there has been no transaction for 10 years or in terms of fixed-term deposit it has been due for at least 10 years and the accountholders cannot be contactable. They may be bank accounts opened when they were young or were left by the deceased. Dormant account is valued for over JPY 60 billion in Japan and utilizing it for social causes is under discussion.

What is "Dormant Account"? What did I do with the bank accounts I opened when I was young?



* Information obtained from website by "Dormant Account Future Vision Platform" (<http://kyumin.jp/>)

* Information obtained from Specified Coalition for Legislation to Support Citizen's Organizations (C's)