



*Hokkaido University*

*AY2026 First Semester  
Entrance Fee Waiver  
(Deferment) and  
Tuition Fee Waiver*

*Application Guideline*

February 16, 2026

Student Support Division (Shogaku Shien),  
Academic Affairs Department, Hokkaido University

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## I . Introduction (Please read through this section thoroughly as it contains important information)

Hokkaido University provides support through entrance fee waivers (deferment) and tuition fee waivers for students who face financial difficulties in paying these fees.

This support includes two types of systems: **the waiver system based on the new higher education support system** (referred to as the "New System" in this Guideline) implemented by the Japan Student Services Organization (referred to as "JASSO" in this Guideline), and Hokkaido University's original fee waiver (deferment) system (referred to as the "HU Waiver System" in this Guideline).

### **The New System**

Eligible students include **Japanese undergraduate students (including Special Permanent Residents and Permanent Residents)**. The waiving of entrance and tuition fees will be determined according to the support category determined by JASSO.

Under the New Waiver System by JASSO, fee waivers are categorized as follows: I- Full waiver, II- 2/3 waiver, or III-1/3 waiver. Households with multiple children are eligible for a full waiver regardless of their support category.

If you wish to apply for a waiver **you must apply for both of the following**: “the JASSO grant-type scholarship” and “the Entrance and the Tuition Fee Waivers”.

[For details on eligibility and application procedures under the New System, please check another notification.](#)

### **HU Waiver System**

**\*This Guideline outline procedures for this waiver system.**

For information on eligibility, please reference pages 4 and 5.

Under the HU Waiver System, the categories for entrance fee waivers are Full and 1/2 waivers. If the application of entrance fee deferment is approved, applicants enrolling in the first semester (April) may defer payment until the end of September, while applicants enrolling in the second semester (October) may defer payment until the end of February. The categories for tuition fee waivers are Full waivers, 1/2 waivers, and 1/4 waivers.

Fee waivers are granted to those who meet both the academic and household financial criteria set by the University, with priority given to applicants with higher financial need within the available budget. As a result, the number of fee waivers awarded may vary each year depending on the budget and the number of applicants.

[The requirements and application procedures for the fee waiver \(deferment\) system are regularly reviewed. Please refer to the latest Application Guideline when submitting your application.](#)

## 1. Compliance Requirements for Applicants

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Applicants (students) must apply themselves. Follow the compliance requirements below. Failure to comply may result in "Fee Waiver (Deferment) Denial" or "Fee Waiver (Deferment) Cancellation".

### **Compliance Requirements for Applicants**

- Read this Application Guideline carefully. Make sure that there are no false entries or unreported income in your application and submit all necessary documents.
- Keep in mind that your application for a fee waiver (deferment) may not be approved. Have a plan for the payment in case your application is not successful.
- Ensure that all procedures are completed within the application period, understanding that documents submitted after the deadline will not be accepted.
- Respond promptly if you receive inquiries or a request to submit additional documents from the University staff.
- Do not dispute your application result by comparing it to those of others or those in the past.

## 2. Handling of Personal Information

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Personal information related to this application will be used only for determining fee waiver (deferment) eligibility and preparing statistical data for future consideration of the waiver system and will not be used for other purposes.

## 3. Contact Information

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### ○ Entrance fee waiver (deferment) and tuition fee waiver:

Student Support Division (Shogaku Shien), Academic Affairs Department, Hokkaido University  
[Counter 4B, Institute for the Advancement of Higher Education]

E-mail: syogaku@academic.hokudai.ac.jp

**\* We do not accept inquiries by phone. Please contact us via email.**

**When sending an email, please write "AY2026 First Semester Tuition Fee Waiver (Entrance Fee Waiver/Deferment)" in the subject line, and be sure to include your student ID number (or entrance exam ID number) and full name in the body of the email.**

### ○ Entrance fee and tuition fee payment:

Accounts Division (Syu-nyu), Finance Department, Hokkaido University

TEL: (011)706-2048 (direct number)

## II. Eligibility for Application

### 1. Eligibility for Entrance Fee Waiver/ Deferment

If applying for the entrance fee waiver, applicants will **also be applying for entrance fee deferment**. Alternatively, applicants can apply only for **entrance fee deferment**.

However, those who receive a scholarship equivalent to the entrance fee are not eligible to apply for the entrance fee waiver.

#### Eligible Students

**New Graduate Students** and **New International Undergraduate Students**

#### Eligibility Requirements

- **Graduate Students:** Those for whom any one of the conditions 1 through 4 applies.
- **International Undergraduate Students:** Those for whom any one of the conditions 2 through 4 applies.

( 1 through 4 for those applying for deferment of fees.)

- ① If the applicant has difficulty with the payment of the entrance fee due to financial reasons but is recognized for academic excellence.
- ② If the person primarily supporting the applicant's educational expenses (hereinafter referred to as "financial supporter" in this Guideline) passed away between April 2025 and March 2026.
- ③ If the applicant or financial supporter was affected by a natural disaster, such as a typhoon or flood, between April 2025 and March 2026.
- ④ If the applicant or financial supporter was affected by the 2011 Great East Japan Earthquake, the 2016 Kumamoto Earthquake, the 2018 Hokkaido Eastern Iburi Earthquake, or the 2024 Noto Peninsula Earthquake.

#### Academic Requirements

New students are considered to have excellent academic performance (meeting the academic requirements).

### 2. Eligibility for Tuition Fee Waiver

If applying for the tuition fee waiver, **applicants must be enrolled for the entire period during the first semester of AY2026**. Those who plan to take a leave of absence, withdraw, or graduate during the semester are not eligible to apply for the tuition fee waiver.

In addition, those who receive a scholarship equivalent to the tuition fee are not eligible to apply for the tuition fee waiver.

## Eligible Students

Both undergraduate and graduate students

## Eligibility Requirements

Graduate Students and International Undergraduate Students: **Those for whom any one of the conditions 1 through 4 applies.**

Japanese Undergraduate Students: **Only those who meet condition 4 listed below may apply.**

- ① If the applicant has difficulty with the payment of the tuition fee due to financial reasons but is recognized for academic excellence.
- ② If the financial supporter passed away between October 2025 (April 2025 for new students) and March 2026.
- ③ If the applicant or financial supporter was affected by a natural disaster, such as a typhoon or flood, between October 2025 (April 2025 for new students) and March 2026.
- ④ If the applicant or financial supporter was affected by the 2011 Great East Japan Earthquake, the 2016 Kumamoto Earthquake, the 2018 Hokkaido Eastern Iburi Earthquake, or the 2024 Noto Peninsula Earthquake.

## Academic Requirements

The application result for those who do not meet the following academic requirements will be "Not approved."

However, for applicants with special circumstances, such as single-parent households, the academic requirements will be relaxed.

Furthermore, new students will be considered academically excellent (meeting the following academic requirements).

Program	Academic Requirements
<b>Undergraduate Program</b>	Those who have earned the standard number of credits or more as specified by their School, with a cumulative GPA of 2.70 or higher up to the time of the tuition fee waiver application.
<b>Master's and Professional Degree Program</b>	Those who have earned the standard number of credits or more as specified by their Graduate School (kenkyu-ka), with an average grade point of 2.00 <sup>(Note)</sup> or higher for the subjects completed up to the time of the tuition fee waiver application.
<b>Doctoral Program</b>	Those recognized as excellent by their Graduate School (kenkyu-ka).

Note: The value obtained by dividing the total sum of grades, where "秀: Excellent" = 4.0, "優: Very Good" = 3.0, "良: Good" = 2.0, and "可: Fair" = 1.0, by the number of subjects completed.

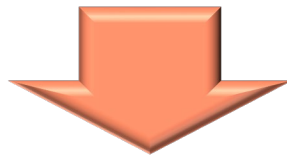
### **Repeating Years or Exceeding the Minimum Duration of Study**

- As of April 1, 2026, **those who have been continuously repeating years for more than one year or exceeded the minimum duration of study by more than one year, are not eligible to apply.**
- For a tuition fee waiver, **the period of leave of absence is included in the length of study.**  
For example, if students who have been on a leave of absence for a cumulative total of two years exceed the minimum duration of study by two years in their final year of the program.
- Those who meet any of the conditions listed in 2 to 4 of the Eligibility Requirements are eligible to apply even when they have been continuously repeating years for more than one year or exceeded the minimum duration of study by more than one year.

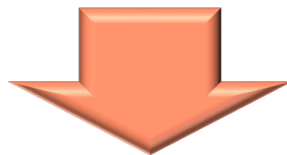
### III. Procedure Flow

**For both Entrance Fee Waiver (Deferment) and Tuition Fee Waiver**

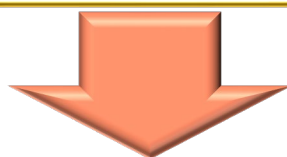
**1. Understanding the Contents of this Application Guideline, Preparing Application Documents …P8**



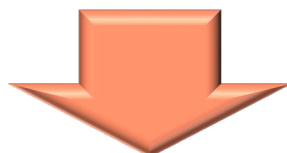
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**4. Notification of the Application Result …P10**



**5. Payment of Entrance Fees and Tuition Fees (for those not granted full waiver)…P11**



## IV. Application Procedures

### 1. Understanding the Contents of this Application Guideline, Preparing Application Documents

- Read this Application Guideline carefully as it contains all the necessary information for applying for the fee waiver (deferment). Make sure that there are no false entries or unreported income in your application and submit all necessary documents.
- Please refrain from making inquiries about information that can be easily found in this Guideline.
- Keep in mind that your application for a fee waiver (deferment) may not be approved. Have a plan for the payment in case your application is not successful.
- Prepare all documents in A4 size.** When there are documents smaller than A4, copy or paste them onto A4 paper.
- Use a computer to fill out the application forms and templates.** When typing is not possible, please write neatly with a ballpoint pen. Do not use an erasable pen, mechanical pencil, or regular pencil.

### 2. Submission of Application Documents

#### (1) Application Period

The application period is as follows. **Applications submitted after the deadline are not accepted.**

Ensure that all procedures are completed within the application period, understanding that documents submitted after the deadline are not accepted.

Submissions offices tend to get extremely busy towards the end of the application period. To avoid delays, please prepare your documents early and submit them well before the deadline.

Eligible Students	Application Period
New students	Specified period by each school or graduate school (kenkyu-ka)
Current students	<b>Monday, March 9 - Friday, April 10, 2026, by 5:00 PM</b>

**\* If you are unable to submit all required documents within the period stated above, or if any additions or corrections to the application forms or templates become necessary after submission, please submit the additional materials by 5:00 p.m. on Friday, April 17, 2026.**

## (2) Where and How to Submit Your Application

The submission office and method of submitting application documents are as follows.

Program	Year	Where to Submit	How to Submit
Undergraduate Program	First-year students	Student Support Division (Shogaku Shien), Academic Affairs Department (Counter 4B, Institute for the Advancement of Higher Education)	By mail or in person
	Second-year students of Fisheries Sciences		
	Others	The office of the school you are enrolling in (or belong to) (see pages 21-22)	By mail or in person ( * )
Master's, Professional Degree, and Doctoral Program	New students	The office of the graduate school (kenkyu-ka) you are enrolling in (or belong to) (see pages 21-22)	By mail or in person ( * )
	Current students		By mail or in person ( * )

\* Submit the documents according to the method specified by the school, or graduate school (kenkyu-ka) you are enrolling in (or belong to).

### Important notes when submitting the application documents for a tuition fee waiver by mail

- Write on the envelope "Application documents for tuition fee waiver enclosed."
- We will not notify you that your application has been received. Send the application documents by tracked mail.
- Ensure that your application arrives by the due date. Mail that arrives after the due date is not opened and sent back. Please note that the date of the postmark is not valid. Consider potential delays and leave ample time for delivery.

## (3) Application for Tuition Fee Waiver

- When applying for the tuition fee waiver during the first semester application period, you must select either "Combined First/Second Semester Application" or "First Semester Only Application". If you wish to apply for the entire year, select "Combined First/Second Semester Application."
- If you graduate or complete your program in the first semester, or if you plan to take a leave of absence in the second semester, and will not apply in the second semester, select "First Semester Only Application."
- If you plan to internally advance to the next program in the second semester, select "First Semester Only Application."
- If you are applying for the first time during the second semester application period, select "Second Semester Only Application."

- Even if you selected "Combined First/Second Semester Application" during the first semester application period, if there are any changes to your application details (family circumstances, educational circumstances, financial circumstances of the household, or commuting category, etc.) from the first semester (as of April 1) to the second semester application (as of October 1), you must submit a "Second Semester Application Modification" during the second semester application period. If there are no changes, no additional application is required for the second semester.

### **3. Notification of Missing Documents (Communication between applicants and Student Support Division staff)**

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- After receiving the application documents, Student Support Division staff may contact the applicant if there are items requiring confirmation or missing documents. In such cases, applicants are asked to respond promptly and appropriately.
- Please be aware that even if there appears to be no problem with your application documents upon submission, there is a chance that Student Support Division staff may later identify items requiring confirmation or notice missing documents during their review. If you are contacted, please respond appropriately by providing the requested information or promptly submitting the additional materials.
- Please note that if you don't respond promptly to contact from the Student Support Division staff or if documents are not submitted by the specified deadline, it will be considered a failure to comply with the applicant's compliance requirements.
- If your application is deemed to have any deficiencies or is missing information, it will not be reviewed and be automatically marked "not approved."
- The Student Support Division will not be held responsible if the applicant suffers any disadvantage due to the inability to contact them.
- If there are obvious errors in the application documents, the Student Support Division staff may correct them without contacting the applicant.

### **4. Notification of the Application Results**

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#### **(1) Important Notes Before the Notification of Application Results**

- During the period before the application results are notified, **the payment of the entrance fee will be postponed for those who apply for the entrance fee waiver (deferment) and the payment of the tuition fees for the semester will also be postponed for those who apply for a tuition fee waiver.**
- For those who have registered direct debit as their tuition payment method, your tuition will not be debited until the application results are notified.
- You must pay the entrance fee if you apply for the entrance fee waiver (deferment) and later decline to enroll.
- If an applicant for the entrance fee waiver (deferment) makes the entrance fee payment before the

application results are notified, the application will be treated as withdrawn.

- If an applicant for the tuition fee waiver plans to take a leave of absence, withdraw from the University, or complete their program before the application results are notified, they must promptly notify the office of their school or graduate school (kenkyu-ka), as the application needs to be withdrawn.

## (2) Notification of the Application Results

- The application results and the notification letter are scheduled to be issued around July 2026. Please confirm it on the Unire on the day of notification.
- Do not dispute your application result by comparing it to those of others or those in the past.
- Since the selection for fee waivers (deferment) will be carried out for both the first and second semesters, even if you select "Combined First/Second Semester Application" during the first semester application, the second semester application result may not be the same as the first semester result.

## 5. Payment of Entrance Fees and Tuition Fees (for those not granted full waiver)

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### (1) Entrance Fee

- Those whose entrance fee waiver application result is not a full waiver or whose entrance fee deferment application result is not approved **must pay the entrance fee within 14 days from the date of the notification of the application results** using the bank transfer form, which will be issued based on the application result.
- Those whose entrance fee deferment application result is approved **must pay the entrance fee by the end of September 2026**, using the bank transfer form, which will be issued based on the application result.
- The bank transfer form, issued based on the application result, is scheduled to be issued on the notification date.
- **Failure to pay the entrance fee by the due date will result in "expulsion."**

### (2) Tuition Fee

- Those whose tuition fee waiver application result is not a full waiver must pay **the tuition fee by the end of August 2026**, using the bank transfer form that will be issued based on the application result.
- Based on the application results, a new bank transfer request form will be issued and mailed in mid-August 2026 to the address specified in the "billing address" section of the guarantee form. For international students, it will be sent to the "student contact address" listed on their contact information registration form.
- If the payment method for tuition is by direct debit, **the tuition fee will be deducted on Thursday, August 27, 2026.**

## V. Application Documents

### 1. Application Categories

The application documents vary depending on the applicant's circumstances.

As of April 1, 2026, check which of the following categories A to C applies to your situation.

#### A: General

**Those who do not fall under either "B: Self-Supporting Student" or "C: Privately-Financed International Student."**

##### **Household Supporter**

In principle, Both parents (including cases where parents live apart due to job-related circumstances, such as solo assignments)

\* A person who supports the household if the applicant fall under ① or ② of the 【Composition of a single-parent household】 in the checklist item ⑪ of the “List of Required Documents.”

##### **Household Members**

In addition to the household supporter, the applicant and the household supporter's dependents under the Income Tax Act

##### **Those who are required to submit income-related documents**

**Household supporter and applicant**

#### B: Self-supporting Student

**Those who meet all of the following requirements ① to ④:**

**\* Note that after reviewing the application documents, it may be determined that this applicant category is not applicable.**

- ① The applicant (and spouse) is not a dependent of the parents, etc. under the Income Tax Act
- ② The applicant (or spouse) has the sufficient income or earnings (including savings) to support their livelihood.
- ③ The applicant (and spouse) is living separately from their parents.
- ④ The applicant (and spouse) is not receiving financial support from the parents, etc.

##### **Household Supporter**

Applicant, spouse

##### **Household Members**

In addition to the household supporter, the household supporter's dependents under the Income Tax Act

##### **Those who are required to submit income-related documents**

**Household supporter**

## C: Privately-Financed International Student

Those whose residency status on their Residence Card or other documentation is "Student"

### Household Supporter

Applicant, spouse residing in Japan

### Household Members

In addition to the household supporter, family members who live with the applicant in Japan

### Those who are required to submit income-related documents

Household supporter

## 2. Required Application Documents

The required documents are listed in the following "List of Required Documents."

### ● List of Required Documents

#### 1. Documents to be submitted by all applicants

Required Documents
Application Form
List of Attached Documents

#### 2. Documents to be submitted according to the applicant category

##### (1) Documents to be submitted by those who fall under "A: General" or "B: Self-Supporting Student"

Required Documents
<p><b>Original Taxation (Tax Exemption) Certificates for FY2025 (issued within the past 3 months) <u>for all those who are required to submit income-related documents</u></b></p> <p>○The certificates must cover the period from January to December of 2024.</p> <p>○Submit a certificate showing <b>the income-based and flat-rate tax amounts of the prefectural and municipal resident taxes, along with the number of dependents.</b></p> <p>○It can be obtained from the municipal office where you are registered as a resident as of January 1, 2025.</p> <p>○If you cannot submit the original Taxation (Tax Exemption) Certificates for FY2025 due to residing overseas, etc., indicate the reason in the "3. Reason for Application" of the Application Form.</p> <p>○ <b>Notification of residence tax (municipal tax, prefectural tax, tax assessment notice) may not be submitted.</b></p>

## 2. Documents to be submitted according to the applicant category

### (2) Documents to be submitted by those who fall under "B: Self-Supporting Student"

Certification Requirements	Required Documents
①The applicant (and spouse) is not a dependent of the parents, etc. under the Income Tax Act.	<p>→Refer to "3. Documents to be submitted by those who fall under the Checklist Items."</p> <p>○If your annual income does not exceed 1.23 million yen (excluding savings), submit <b>a copy of a document confirming that you are not a dependent under the Income Tax Act (such as your parents' most recent Tax Withholding Slip, Tax Return, or Application for (Change in) Exemption for Dependents of Employment Income Earner).</b></p>
②The applicant (or spouse) has the sufficient income or earnings (including savings) to support their livelihood.	<p>→Refer to "3. Documents to be submitted by those who fall under the Checklist Items."</p> <p>○If you are living off savings due to resignation or a leave of absence, submit the following two documents:</p> <p>①<b>Certificate of Resignation (or Leave of Absence) (Tax Withholding Slip is not acceptable).</b></p> <p>②<b>A copy of a document confirming your name and most recent bank balance (such as a bank book).</b></p> <p><b>[Important Notice]</b> If you are living off savings but your savings balance is 1.23 million yen or less, you are not eligible to apply as a self-supporting student because you do not meet the certification requirements.</p>
③The applicant (and spouse) is living separately from parents, etc.	<p><b>Original Certificates of Residence (issued within the past 3 months) for all household members</b></p> <p>○Please submit a document that satisfies all three of the following requirements:</p> <ul style="list-style-type: none"> <li>• Lists the name of the head of household (unabridged)</li> <li>• Clearly indicates the applicant's address as of April 1, 2026</li> <li>• Does not include the applicant's My Number</li> </ul> <p><b>[Important Notice]</b> If you are living at the same address as your parents but the households are separated, or if you are living separately but have not updated your Certificate of Residence (except for those currently overseas), you are not eligible to apply as a self-supporting student because you do not meet the certification requirements.</p>
④The applicant (and spouse) is not receiving financial support from parents, etc.	<b>Form 1 "Statement of Self-Supporting Student"</b>

### (3) Documents to be submitted by those who fall under "C: Privately-Financed International Student"

Required Documents
<p><b>A copy of the Residence Cards or an original Certificate of Residence (issued within the past 3 months) for all household members</b></p> <p>○Please submit a document that satisfies all four of the following requirements:</p> <ul style="list-style-type: none"> <li>• Indicates the applicant's residency status in Japan</li> <li>• Lists the name of the head of household (unabridged)</li> <li>• Clearly indicates the applicant's address as of April 1, 2026</li> <li>• Does not include the applicant's My Number</li> </ul>

### 3. Documents to be submitted by those who fall under the Checklist Items

#### (1) Household Financial Situation Documents

As of April 1, 2026, if the applicant and the applicant's household members fall under the category of "Those who are required to submit income-related documents" on P12-P13 of the Guidelines, and fall under any of the following Checklist Items related to income between April 2026 and March 2027, submit the required documents.

Checklist Items		Required Documents
①	Having a salary income (Outside of that provided through employment at Hokkaido University).	<p><b>Employed at the same workplace</b> since on or before January 1, 2025.</p> <p><b>A copy of the Tax Withholding Slip for salary income for 2025</b>  <input type="radio"/> It must be issued by the employer.</p>
	<b>Employed at the same workplace following a new job or job change</b> on or after January 2, 2025, and still employed there.	<p><b>Form 2 "Certificate of Estimated Salary Payment"</b>  <input type="radio"/> It must be certified by the employer.  <input type="radio"/> If you cannot submit Form 2 "Certificate of Estimated Salary Payment," submit the following two documents:  <b>①Form 3 "Statement of Estimated Salary Income"</b>  <b>②Copies of the most recent 3 months' pay slips, bonus statements or a copy of your employment contract.</b>  <b>(copies of bankbook pages will not be accepted).</b></p>
②	Having income other than salary.	<p><b>Business income, real estate, interest, dividends, etc. earned</b> on or before January 1, 2025.</p> <p><b>Copies of the Tax Return, first and second forms, (and third form) for 2025</b>  <input type="radio"/> If you filed your tax return via e-Tax, submit also <b>a copy of the receipt notification.</b>  <input type="radio"/> If 'As per the attached document' is written in the "Breakdown of Income" section of the second form, submit <b>the attached "Statement of Income,"</b> as well.  <input type="radio"/> If you did not file a tax return, please submit <b>a copy of the Municipal and Prefectural Tax Declaration Form</b> or <b>other document confirming the amount of salary income, necessary expenses, income, etc.</b></p>
	Started a <b>new self-employed business</b> (opened a business) on or after January 2, 2025	<p><b>Form 4 "Statement of Estimated Business Income"</b>  <input type="radio"/> Submit <b>documents supporting the calculations</b> (such as a copy of the "Financial Statement for Blue Return" or books) <b>confirming sales and expenses.</b></p>
③	Having a salary income (provided by Hokkaido University).	<p><b>Form 5 "Certificate of Estimated Salary Payment (HU Employees)"</b>  <input type="radio"/> It should be certified by the administrative office of the department where you work. The certifying person should be any administrative staff member, regardless of their position. It should not be verified by your academic supervisor.  <input type="radio"/> <b>A "Tax Withholding Slip" will not be accepted.</b>  <input type="radio"/> If you cannot submit Form 5 "Certificate of Estimated Salary Payment", submit the following two documents:  <b>①Form 3 "Statement of Estimated Salary Income"</b>  <b>②A copy of the "Notification of Appointment and Labor Conditions"</b></p>
④	Receiving research grants, such as fellowships or leading programs.	<b>A copy of the document confirming the period and amount of the research grant</b>
⑤	Receiving a grant-type scholarship.	<p><b>①Form 6 "Scholarship Receipt Status Declaration"</b>  <b>②A copy of the document confirming the period and amount of the scholarship</b></p>



### 3. Documents to be submitted by those who fall under the Checklist Items

#### (1) Household Financial Situation Documents

As of April 1, 2026, if the applicant and the applicant's household members fall under the category of "Those who are required to submit income-related documents" on P12-P13 of the Guidelines, and fall under any of the following Checklist Items related to income between April 2026 and March 2027, submit the required documents.

Checklist Items			Required Documents
⑥	Receiving a <b>pension</b> .	<ul style="list-style-type: none"> <li>• Old-Age Pension (National/Employees' Pension)</li> <li>• Mutual Aid Pension (Retirement Mutual Aid, etc.)</li> <li>• Corporate Pension (Retirement Pension, etc.)</li> <li>• Private Pension</li> <li>• Survivor's Pension</li> <li>• Disability Pension</li> <li>• Other Pensions, etc.</li> </ul>	<p>①Form 7 "Pension Receipt Status Declaration"</p> <p>②A copy of the document confirming the benefit amount (such as Pension Revision Notice, Notification of Pension Payment, etc.) (Tax Withholding Slip will not be accepted)</p>
⑦	Receiving <b>unemployment benefits</b> .		<p>A copy of pages 1 through 4 of the Employment Insurance Certificate</p> <p>○A certificate confirming the daily basic allowance amount and the prescribed number of benefit days is required.</p>
⑧	Receiving <b>Workers' Accident Compensation Insurance</b> .		A copy of a document confirming the benefit amount (such as the Benefit Award Notice or Payment Deposit Notice)
⑨	Receiving <b>injury and sickness allowance</b> .		A copy of a document confirming the benefit amount (such as the Allowance Payment Notice)

#### (2) Household Circumstances Documents

As of April 1, 2026, if your household falls under any of the following Checklist Items, submit the required documents.

Checklist Items			Required Documents
⑩	The household includes a <b>member who is a student</b> (excluding elementary and junior high school students).	<ul style="list-style-type: none"> <li>• High School</li> <li>• Colleges of Technology</li> <li>• University Undergraduate and/or Graduate School</li> </ul>	<p>A copy of the Student ID Card or the Student Registration Certificate</p> <p>○A document confirming enrollment by the issue date or expiration date is required.</p> <p>○The Student Registration Certificate must be certified by the school where the student is enrolled and dated from April 2026 onward.</p>
		<ul style="list-style-type: none"> <li>• Specialized training college (upper secondary and post-secondary courses only)</li> </ul>	<p>Form 8 "Certificate of Enrollment Status"</p> <p>○ It must be certified by the school where the student is enrolled and dated from April 2026 onward.</p>
⑪	<p>The household is a <b>single-parent household</b>.</p> <p><b>【Composition of a single-parent household】</b></p> <p>①The applicant is being raised by a single parent (father or mother).</p> <p>②The applicant is being raised by someone other than the parents (grandparents, siblings, etc.).</p> <p>③The applicant is a self-supporting student or privately-financed international student who is raising their child as a single parent.</p> <p>*Self-supporting students and privately-financed international students are considered the primary financial supporters of their households and therefore do not fall under categories ① or ② of single-parent household classifications.</p>		<p>①Form 9 "Statement of Single-Parent Household"</p> <p>②Original Certified Copy of the Family Register or a copy of the Child Rearing Allowance Certificate</p>

### 3. Documents to be submitted by those who fall under the Checklist Items

#### (2) Household Circumstances Documents

As of April 1, 2026, if your household falls under any of the following Checklist Items, submit the required documents.

Checklist Items			Required Documents
⑫	The household includes a member who has a disability.	A person with physical disabilities or equivalent conditions	A copy of the Physical Disability Certificate
		A person determined to have intellectual disabilities	A copy of the Intellectual Disability Certificate
		A person with mental disabilities or equivalent conditions	A copy of the Mental Disability Certificate
		A person requiring constant bed rest and complex caregiving (Care Level 2 or higher)	A copy of the Long-Term Care Insurance Eligibility Notice or a copy of the Long-Term Care Insurance Card
		A person who has a disease recognized as pollution-related and has a physical disability due to that disease	A copy of the Pollution Medical Notebook
⑬	The household receives public assistance benefits.		A copy of a document confirming receipt of assistance (such as "Decision Notice of Public Assistance" or "Notice of Change in Public Assistance").
⑭	The household includes a member who has been exposed to the atomic bomb.		A copy of the Atomic Bomb Survivor's Healthcare Handbook
⑮	<p>The household includes a long-term care patients (those whose medical treatment period is six months or more or those who prescribed by a doctor and recognized with an official certificate confirming the necessity of six months or more of medical treatment.)</p> <p>○The medical expenses (the amount after deducting the portion covered by insurance, high-cost medical expense benefits, etc., from the co-payment amount) incurred between April 2025 and March 2026 are eligible.</p> <p><b>【Eligible Expenses】</b></p> <p>(1) Hospitalization</p> <ul style="list-style-type: none"> <li>• Hospitalization fees at hospitals or clinics</li> </ul> <p>(2) Outpatient Care</p> <ul style="list-style-type: none"> <li>• Medical or dental treatment fees paid to a doctor or dentist</li> <li>• Treatment fees paid to massage therapists, acupuncturists, moxibustion therapists, judo therapists, etc. (excluding non-insured treatments)</li> </ul> <p>(3) Nursing Services</p> <ul style="list-style-type: none"> <li>• Co-payment for services used by a person who has been certified as "Long-Term Care Certification" or "Support Certification" under the Long-Term Care Insurance Act</li> <li>• Fees paid to nurses (including expenses for meals for the nurse)</li> </ul> <p>(4) Medications and Others</p> <ul style="list-style-type: none"> <li>• Costs for medications prescribed by a doctor, etc. for medical care or treatment</li> <li>• Transportation costs incurred for visits to hospitals or clinics</li> </ul> <p>* Meal costs, private room charges, and fees for medical certificates are not eligible.</p>		<p>Form 10 "Certificate of Medical Expenses for Long-Term Care Patients"</p> <p>○It must be certified by the medical institution. ○If you are unable to be certified by the medical institution, submit the following three documents:</p> <p>①Form 10 "Certificate of Medical Expenses for Long-Term Care Patients" (prepared by the applicant)</p> <p>②A copy of a document confirming the payment amount of medical expenses (such as a receipt or Medical Expense Notification)</p> <p>③A copy of a medical certificate (confirming the need for more than six months of medical care)</p> <p>○If insurance benefits have been received, also submit a copy of a document confirming the payment date and amount.</p>

### 3. Documents to be submitted by those who fall under the Checklist Items

#### (2) Household Circumstances Documents

**As of April 1, 2026, if your household falls under any of the following Checklist Items, submit the required documents.**

Checklist Items		Required Documents
①⑥	The household includes a household supporter who <b>passed away</b> between October 2025 (April 2025 for new students) and March 2026.	<p><b>A copy of the Death Certificate</b></p> <p>○A certificate confirming the date of death is required.</p>
①⑦	The applicant or household supporter suffered <b>damage from a disaster, such as a flood or storm</b> , between October 2025 (April 2025 for new students) and March 2026.	<p><b>①A copy of the Disaster Victim (Disaster Damage) Certificate</b>  <b>②A copy of the document confirming the damage amount (such as an insurance payment or compensation for damages)</b></p> <p>○If there is no document confirming the damage amount, submit only  <b>①A copy of the Disaster Victim (Disaster Damage) Certificate.</b></p>
①⑧	The applicant or household supporter was affected by <b>the 2011 Great East Japan Earthquake, the 2016 Kumamoto Earthquake, the 2018 Hokkaido Eastern Iburi Earthquake, or the 2024 Noto Peninsula Earthquake.</b>	<p><b>①A copy of the Disaster Victim (Disaster Damage) Certificate</b>  <b>②A copy of the document confirming the damage amount (such as an insurance payment or compensation for damages)</b></p> <p>○If there is no document confirming the damage amount, submit only  <b>①A copy of the Disaster Victim (Disaster Damage) Certificate.</b></p>

Since the "Amount Paid" on the Tax Withholding Slip is 6,202,740 yen, the amount to be entered on the application form will be 6,202 (thousand yen).

## 19

## (Reference 2) When Entering the Amount from the Tax Return

Since the "Business Income" under the "Taxable Income" on the Tax Return is 4,500,000 yen, the amount to be entered on the application form will be 4,500 (thousand yen).

Additionally, since the "Real Estate Income" under the "Taxable Income" is 480,000 yen, the amount to be entered on the application form will be 480 (thousand yen).

札幌北 税務署長  
年 4 月 3 日

### 令和 7 年分の所得税の確定申告書 B

住所 〒060-0817 札幌市北区北17条西8丁目

フリガナ ホクタイ タロウ

氏名 北大 太郎

性別 男

職業 専業主婦

生年 3 月 32 日 12 月 10 日

電話番号 011-000-0000

配偶者の氏名 北大太郎

本人

平成21年1月1日の住所

国税庁HP (2009-12-14:14:22:09.11)

種類 ① ② ③ ④ ⑤ ⑥ ⑦ ⑧ ⑨ ⑩ ⑪ ⑫ ⑬ ⑭ ⑮ ⑯ ⑰ ⑱ ⑲ ⑳ ㉑ ㉒ ㉓ ㉔ ㉕ ㉖ ㉗ ㉘ ㉙ ㉚ ㉛ ㉜ ㉝ ㉞ ㉟ ㊱ ㊲ ㊳ ㊴ ㊵ ㊶ ㊷ ㊸ ㊹ ㊺ ㊻ ㊼ ㊽ ㊾ ㊿

(単位は円)

収入金額等	事業業等 ㉑	8000000	税 金 の 計 算	課税される所得金額 ㉔	4540000
	事業業 ㉒			①-②又は第三表上の㉔に対する税額又は第三表の㉕	480500
	不動産 ㉓	6000000		配当控除 ㉖	
	利子 ㉔			区分 ㉗	
	配当 ㉕			(特定増改修等)住宅借入金等特別控除 ㉘	
	給与 ㉖			政党等寄附金特別控除 ㉙	
	公的年金等 ㉗	4500000		住宅耐震改修特別控除 ㉚	
	その他 ㉘			電子証明書等特別控除 ㉛	
所得金額	総合課税 短期 ㉙		差引所得税額 ㉜	480500	
	総合課税 長期 ㉚		①-②-③-④-⑤-⑥		
	一時 ㉛		災害減免額、外国税額控除 ㉝-㉞		
	事業業等 ㉑	4500000	源泉徴収税額 ㉟	0	
	事業業 ㉒		申告納税額 ㊱	480500	
	不動産 ㉓	4800000	予定納税額 (第1期分・第2期分) ㊲		
	利子 ㉔		第3期分の納める税金の税額 ㊳	480500	
	配当 ㉕		㉟-㊱ 還付される税金 ㊴	△	
その他	給与 ㉖		配偶者の合計所得金額 ㊵		
	雑 ㉗	0	専従者給与 (控除) 額の合計額 ㊶		
	総合課税・一時 ㉘		青色申告特別控除額 ㊷	100000	
	㉙+[(㉚+㉛)×㉜]		雑所得・一時所得の源泉徴収税額の合計額 ㊸	0	

第一表 ○この用紙は控用です。

## VI. List of Contact Points

School/Graduate School	Offices in Charge	Address	Email Address
Freshman, School of Fisheries Sciences (Sophomore)	Academic Affairs Department Student Support Division (Shogaku Shien)	〒060-0817 Kita 17, Nishi 8, Kita-ku, Sapporo	syogaku@academic.hokudai.ac.jp
Modern Japanese Studies Program (MJSP)	Academic Affairs Department Educational Promotion Division Modern Japanese Studies Program (MJSP)	〒060-0817 Kita 17, Nishi 8, Kita-ku, Sapporo	mjsp@oia.hokudai.ac.jp
1st-year students, Integrated Science Program (ISP)	Academic Affairs Department Educational Promotion Division Integrated Science Program (ISP)	〒060-0817 Kita 17, Nishi 8, Kita-ku, Sapporo	isp@oia.hokudai.ac.jp
School of Humanities and Human Sciences/Graduate School of Humanities and Human Sciences	Office of Graduate School of Humanities and Human Sciences (Kyomu)	〒060-0810 Kita 10, Nishi 7, Kita-ku, Sapporo	lkyom@let.hokudai.ac.jp
School of Law/Graduate School of Law/Law School	Office of Graduate School of Law (Gakuji)	〒060-0809 Kita 9, Nishi7, Kita-ku, Sapporo	gakuji@juris.hokudai.ac.jp
Graduate School of Information Science and Technology	Office of Graduate School of Information Science and Technology (Kyomu)	〒060-0814 Kita 14, Nishi 9, Kita-ku, Sapporo	kyomu-stu@ist.hokudai.ac.jp
School of Fisheries Sciences(Junior, Senior)/Graduate School of Fisheries Sciences	Office of Hakodate-campus (Gakusei)	〒041-8611 3-1-1, Minato-cho, Hakodate	gakusei@fish.hokudai.ac.jp
Graduate School of Environmental Science	Office of Graduate School of Environmental Science (Kyomu)	〒060-0810 Kita 10, Nishi 5, Kita-ku, Sapporo	kyomu@ees.hokudai.ac.jp
School of Science	Academic Affairs Seciton, School of Science (Kyomu)	〒060-0810 Kita 10, Nishi 8, Kita-ku, Sapporo	rkyo1@sci.hokudai.ac.jp
Graduate School of Science	Graduate School Educational Affairs Section, Science and Life Science Administration Department (Daigakuin)	〒060-0810 Kita 10, Nishi 8, Kita-ku, Sapporo	r-gakuin@sci.hokudai.ac.jp
School of Agriculture/Graduate School of Agriculture	Office of School of Agriculture/Graduate School of Agriculture (Kyomu)	〒060-8589 Kita 9, Nishi 9, Kita-ku, Sapporo	kyomu@agr.hokudai.ac.jp
Graduate School of Life Science Division of Life Science, Transdisciplinary Life Science Course and Biosystems Science Course/Division of Soft Matter	Graduate School Educational Affairs Section, Science and Life Science Administration Department (Daigakuin)	〒060-0810 Kita 10, Nishi 8, Kita-ku, Sapporo	r-gakuin@sci.hokudai.ac.jp
Graduate School of Life Science Division of Life Science, Biomedical and Pharmaceutical Science Course and Division of Clinical Pharmacy	Academic Affairs Section, Administration of School of Pharmaceutical Sciences and Pharmacy (Daigakuin)	〒060-0812 Kita 12, Nishi 6, Kita-ku, Sapporo	kyomu@pharm.hokudai.ac.jp
School of Education/Graduate School of Education	Office of Graduate School of Education (Kyomu)	〒060-0811 Kita 11, Nishi 7, Kita-ku, Sapporo	edkyomu@edu.hokudai.ac.jp

School/Graduate School	Offices in Charge	Address	Email Address
Graduate School of International Media, Communication, and Tourism Studies	Academic affairs section, Graduate School of International Media, Communication, and Tourism Studies (Kyomu)	〒060-0817 Kita 17, Nishi 8, Kita-ku, Sapporo	kyomu@imc.hokudai.ac.jp
School of Medicine (Health Sciences)/Graduate School of Health Sciences	Office of Graduate School of Health Sciences (Kyomu)	〒060-0812 Kita 12, Nishi 5, Kita-ku, Sapporo	kyomu@hs.hokudai.ac.jp
School of engineering/Graduate School of Engineering	Office of Graduate School of Engineering (Kyomu Gakusei Shien)	〒060-8628 Kita 13, Nishi 8, Kita-ku, Sapporo	k-gaksei@eng.hokudai.ac.jp
Graduate School of Chemical Sciences and Engineering	Office of Graduate School of Chemical Sciences and Engineering (Kyomu)	〒060-8628 Kita 13, Nishi 8, Kita-ku, Sapporo	c-sougou@cse.hokudai.ac.jp
School of Economics and Business/Graduate School of Economics and Business	Student Affairs Office, School/Graduate School of Economics and Business (Kyomu)	〒060-0809 Kita 9, Nishi7, Kita-ku, Sapporo	ecokyomu@jimu.hokudai.ac.jp
School of Medicine	Office of School of Medicine (Kyomu)	〒060-8638 Kita 15, Nishi 7, Kita-ku, Sapporo	kyomu@med.hokudai.ac.jp
Graduate School of Medicine	Office of Graduate School of Medicine (Kyomu)	〒060-8638 Kita 15, Nishi 7, Kita-ku, Sapporo	d-tanto@med.hokudai.ac.jp
School of Dental Medicine/Graduate School of Dental Medicine	Office of Graduate School of Dental Medicine (Kyomu)	〒060-8586 Kita 13, Nishi 7, Kita-ku, Sapporo	kyomu@den.hokudai.ac.jp
School of Veterinary Medicine/Graduate School of Veterinary Medicine	Academic Affairs Section Administration Office for Veterinary Medicine	〒060-0818 Kita 18, Nishi 9, Kita-ku, Sapporo	kyomu@vetmed.hokudai.ac.jp
Graduate School of Biomedical Science and Engineering	Office of Graduate School of Biomedical Science and Engineering (Kyomu)	〒060-8638 Kita 15, Nishi 7, Kita-ku, Sapporo	d-tanto@med.hokudai.ac.jp
Graduate School of Infectious Diseases	Academic Affairs Section Administration Office for Veterinary Medicine	〒060-0818 Kita 18, Nishi 9, Kita-ku, Sapporo	kyomu@vetmed.hokudai.ac.jp
Graduate School of Global Food Resources	Office of Graduate School of Global Food Resources (Kyomu)	〒060-8589 Kita 9, Nishi 9, Kita-ku, Sapporo	kyomu@agr.hokudai.ac.jp
Public Policy School	Office of Graduate School of Law (Gakuji)	〒060-0809 Kita 9, Nishi7, Kita-ku, Sapporo	gakuji@juris.hokudai.ac.jp
School of Pharmaceutical Sciences and Pharmacy	Office of Faculty Pharmaceutical Sciences (Kyomu)	〒060-0812 Kita 12, Nishi 6, Kita-ku, Sapporo	kyomu@pharm.hokudai.ac.jp