

**For Those Applying for an Exemption for Dependents, etc.
with Regard to Non-resident Relatives**

National Tax Agency, October 2015(Revised in January 2018)

With respect to withholding at source for salary, etc. or the year-end tax adjustment, if the resident who receives salary, etc. applies for an exemption for dependents, etc. (an exemption for dependents or spouses, a special exemption for spouses or an exemption for the disabled) with regard to his/her non-resident relatives, such resident is required to submit or present “Documents concerning relatives” and “Documents concerning remittances” for the concerned relatives to the payer of the salary, etc.

Procedure	An exemption that is applied for	Necessary documents	Timing of submission (presentation)
Withholding at source for salary, etc.	Exemption for spouses covered by the withholding exemption, Exemption for dependents or the disabled	Documents concerning relatives	At the time of submitting the Application for Exemption for Dependents, etc.
The year-end adjustment for salary, etc.	Exemption for dependents or the disabled	Documents concerning remittances	At the time of the year-end adjustment
	Exemption for spouses or Special Exemption for spouses	Documents concerning relatives ^(Note) and documents concerning remittances	At the time of submitting the Application for Exemption for spouses, etc.

(Note) If “Documents concerning relatives” pertaining to the spouses have been already submitted or presented when submitting an “Application for Exemption for Dependents, etc.” the “Documents concerning relatives” are not required to be submitted.

If the resident applies for an exemption for dependents, etc. with regard to his/her non-resident relatives at the time of tax return, the resident is required to attach “Documents concerning relatives” and “Documents concerning remittances” to the tax return forms or present such documents when submitting the tax return forms, unless such documents have already been submitted or presented to the payer of the salary.

◎ What are “Documents concerning relatives”?

“Documents concerning relatives” refers to any of the documents listed in (1) and (2) below (Japanese translation is also required) that proves that the non-resident relatives concerned are your relatives.

- (1) A copy of the supplementary family register or any other document issued by the Japanese government or a local government as well as a copy of the non-resident relatives’ passport
- (2) A document issued by a foreign government or a foreign local government (limited to the documents showing the name, date of birth and address or domicile of the non-resident relatives)

[Important Points]

- Documents issued by a foreign government or a foreign local government include a transcript of the family register, birth certificate and marriage certificate.
- If a single document does not show all of the name, date of birth and address or domicile of the non-resident relatives or cannot prove that the non-resident relatives are your relatives, you are required to prove such matters by combining multiple documents.
- The resident may apply for an exemption for dependents, etc. with regard to his/her relatives by consanguinity within the sixth degree, a spouse and relatives by affinity within the third degree.

◎ What are “Documents concerning remittances”?

“Documents concerning remittances” refer to the following documents (Japanese translation is also required), which prove payments you made to non-resident relatives in the year for their living or education expenses:

- (1) Documents issued by a financial institution that prove payments you made to non-resident relatives through exchange transactions of the financial institution or a copy of such documents; and
- (2) Documents issued by a credit card company that prove that non-resident relatives have used a card issued by the credit card company for purchasing products or service and thereby have received or will receive from you the amount equivalent to the amount spent with the credit card or a copy of such document.

[Important Points]

- Documents concerning remittances include the documents listed below.

Please note that if you provide non-resident relatives with living expenses, etc. in cash through your acquaintance in which case a document concerning remittance does not exist, you can't apply for an exemption for dependents, etc.

- (1) A copy of the foreign remittance request form

* It must be a copy of the foreign remittance request form for a remittance(s) made during the year.

- (2) Credit card statement

*1 A credit card statement means a statement of the credit card issued under contract between you and the credit card company for the use of credit card by a non-resident relative and the payment of the amount spent by you (so-called family card). In this case, the statement is treated as a document concerning remittance for the non-resident relative who is the holder of such family card.

- 2 Credit card statements are treated as documents concerning remittance for the year to which the credit card usage date belongs.

- When applying for an exemption for dependents, etc. regarding two or more non-resident relatives, remittances need to be made to each of such relative.

For example, if your spouse and child are non-resident relatives and you remit the entire amount of living expenses to your spouse, the documents relating to such remittance are treated as documents concerning remittance for the spouse but not for the child.

- With respect to documents concerning remittances, you are required to submit or present all documents relating to the remittances made during the year in which an exemption for dependents, etc. is applied.

However, if remittances, etc. are made to the same non-resident relative more than three times in a year, you are required to submit a statement describing certain matters and submit or present the documents concerning remittance for the first and last remittance made to the non-resident relative in the year and thereby may omit submitting or presenting documents concerning remittances for other remittances.

In this case, you need to store the documents concerning remittances whose submission or presentation has been omitted.