# For 2018 Application for (Change in) Exemption for Dependents of Employment Income Earner

## Category or the like (Pronunciation (furigana))

### Individual number

- **A** Spouse covered by the withholding exemption (Note 1)
  - Name
  - Relationship with you
  - Date of birth
  - Estimated income in 2018
  - Domicile or residence
  - Date of change and reason

### Dependents covered by the exemption (16 years of age or older) (born on or before Jan. 1, 2003)

- **B** Persons with disabilities, widow, widower or working student
  - Classification
  - Relationship with you
  - Date of birth
  - Domicile or residence
  - Other income earners who receive exemption

- **C** Dependents or the like declared for exemption by other income earner
  - Name
  - Relationship with you
  - Date of birth
  - Domicile or residence

### Matters related to inhabitants tax

- **D** Dependents under 16 years of age (born on or after Jan. 2, 2003)
  - Name
  - Individual number
  - Relationship with you
  - Date of birth
  - Domicile or residence

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**Notes**:

1. A spouse covered by the withholding exemption is a spouse (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) who lives in the same household with the income earner (limited to those whose estimated income is 9,000,000 yen or less in 2018) and has estimated income of 850,000 yen or less in 2018.

2. A spouse living in the same household is a spouse who lives in the same household with the income earner (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) has estimated income of 850,000 yen or less in 2018.

3. A spouse living in the same household is a spouse who lives in the same household with the income earner (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) has estimated income of 850,000 yen or less in 2018.

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**Date of birth**: Your date of birth

**Date of change and reason**: Fill in if any change occurred in 2018 (The same shall apply hereinafter)

**Contents at left (Head (b) of “3. Notes on describing this application” on the back side regarding how to describe this column)**: Date of change and reason

**Application form for Dependents of Employment Income Earner**, which needs to be submitted to the mayor of municipality via a salary payer, based on the Local Tax Act Article 45-3-2 paragraphs 1 and 2 and Article 317-3-2 paragraphs 1 and 2.
1. Notes on the application

(1) Submit this application to the salary payer by the day before you receive the first salary in 2018.

(2) If any change occurs in the contents described in this application after submission, either submit an application of change or amend the concerned item in this application.

(3) If you have been employed and obtained new employment before the end of the year, attach a withholding record or the like issued by the previous employer. If you changed the secondary salary to the primary one before the end of the year, attach a withholding record or the like issued by your primary salary payer before the change.

(4) If you receive salary from two employers or more and a salary from one employer covers not all of special exemption (for spouse), which is applied to a spouse covered by the withholding exemption, exemption for dependents and exemption for persons with disabilities, you can divide the amount of remuneration between employers in the manner you judge to be appropriate.

(5) "Documents concerning relatives" and "Documents concerning remittances." Note that, if (special) exemption for spouse or dependent is applied regarding a spouse of a blue or white return taxpayer who does not reside in your household, you may be asked to submit documents concerning relatives or documents concerning remittances to the municipality of your address by March 15, 2019 (Note 2). (Note) 1. “Non-exempted dependents living in overseas” are dependents who do not have a domicile in Japan and are under 16 years of age.

(6) If any set or set forth below are non-residents (Note 1), attach “Documents concerning relatives” (Note 2) regarding the relatives to this application.

a. Dependents qualified for exemption for dependents or persons with disabilities.

b. A spouse, who is covered by the withholding exemption.

c. A spouse who lives in the same household and is qualified for exemption for dependents.

(7) "Documents concerning relatives" is written in foreign languages, you need to attach their English translations.

(8) In “Estimated income in 2018,” fill in an amount after subtracting necessary expenses or the like from a revenue amount or the like. In this case, if the type of income is salary, the amount of employment income shall be an amount after subtracting deduction for employment income (650,000 yen or less, in the case of years under 55 years or estimated income in 2018, 700,000 yen or less) from a revenue amount. With regard to nontaxable pension for surviving family, interest to which separate withholding taxation at source is applied, dividends on listed stocks, interest income, etc., in case you receive them other than during the year or the like, these shall not be included in the basic income to determine (special) exemption for spouse and exemption for dependents.

(9) If dependents covered by the exemption are elderly parents living together, check the box of “Elderly parent living together” in “Elderly dependents.” If they are elderly dependents other than elderly parents living together, check the box of “Other.”

(10) If there are two workers or more in your household and they are related to each other (i.e. a spouse living in the same household or dependents are non-residents), the income of the household is determined based on your labor.

2. Notes of describing this application

(1) In “Your individual number” and “Individual number,” describe the individual numbers of you, a spouse covered by the withholding exemption, dependents who are persons with disabilities (special disabilities) or persons with special disabilities (special disabilities), and non-residents who are under 16 years of age.

(2) “Documents concerning relatives” are the documents mentioned in (i) to (vi) below and are to prove that you need a non-resident for living or educational expenses as needed.

(i) Copies of the supplementary family registers and other documents issued by Japan or local entities, as well as the copies of the relevant register, passport, visa, etc. of the spouse.

(ii) Documents issued by the foreign governments or the local public entities of foreign countries, which describe the relative’s name, birthdate, and domicile or residence.

(iii) “Documents concerning relatives” is the documents mentioned below and are to clarify that you paid each non-resident for living or educational expenses.

(iv) The documents of financial institutions or their copies, which clarify that you paid the related expenses through exchange transactions conducted by the financial institutions.

(v) The documents of credit card companies or their copies, which clarify that the related purchases or the like using credit cards or bank cards are related to the persons with disabilities (special disabilities).

(3) “Salary” means a salary received from the salary payer to whom you submitted this application, and “Secondary salary” means a salary received from the salary payer to whom you submitted this application.

(4) In “Estimated income in 2018,” fill in an amount after subtracting necessary expenses or the like from a revenue amount or the like. In this case, if the type of income is salary, the amount of employment income shall be an amount after subtracting deduction for employment income (650,000 yen or less) from a revenue amount. With regard to nontaxable pension for surviving family, interest to which separate withholding taxation at source is applied, dividends on listed stocks, interest income, etc., in case you receive them other than during the year or the like, these shall not be included in the basic income to determine (special) exemption for spouse and exemption for dependents.

(5) If dependents covered by the exemption are elderly parents living together, check the box of “Elderly parent living together” in “Elderly dependents.” If they are elderly dependents other than elderly parents living together, check the box of “Other.”

(6) “Payments” for persons with disabilities (special disabilities): Describe the facts that the persons fall under persons with disabilities (special disabilities) or persons with special disabilities (special disabilities) if judged to be seriously intellectually disabled.

(7) If the “Documents concerning relatives” and “Documents concerning remittances” are written in foreign languages, you need to attach their English translations.

3. Definitions of dependents or the like

(1) “Spouse living in the same household”

A spouse (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) who lives in the same household with the income earner (i.e. the person who submits this application) and whose estimated income in 2018 is 380,000 yen or less (1,300,000 yen or less in the case of years under 55 years of age) can be declared as other workers’ dependents, or they can be divided within the household. In such cases, the description or the like of the dependents is “B.”

(2) “Spouse covered by the exemption”

A spouse (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) who lives in the same household with the income earner having an estimated income of 380,000 yen or less in 2018 (1,300,000 yen or less in terms of revenues, in case of a person who only receives employment income).

(3) “Spouse covered by the withholding exemption”

A spouse (except the one who receives a salary as a family employee of a blue return taxpayer or who is a white return taxpayer) who lives in the same household with the income earner having an estimated income of 9,000,000 yen or less in 2018 (11,200,000 yen or less in terms of revenues, in case of a person who only receives employment income).

(4) “Relatives”

Relatives (except a spouse and those who receive a salary as a family employee of a blue return taxpayer or who are white return taxpayers), foster children, persons who receive a salary as a family employee of a blue return taxpayer or who are white return taxpayers, persons who are certified as a war invalid are to be “persons with special disabilities” without any exceptions.

(5) “Persons with disabilities (special disabilities)”

The income earner himself/herself, his/her spouse, and the persons who receive a salary as a family employee of a blue return taxpayer, whose estimated income in 2018 is 9,000,000 yen or less, and whose estimated income in 2018 is 11,200,000 yen or less, regardless of the type of income (i.e. a spouse covered by the exemption, dependents or persons with disabilities)

(a) Persons who are certified as a war invalid are to be “persons with special disabilities” if the disability grade is 1.

(b) Persons who are certified as having a physical disability on a physical disability certificate are to be “persons with special disabilities” if the disability grade is 1. To the above, the persons are not to be “persons with special disabilities” if the disability grade is less than 1.

(c) Persons who are certified as having a disability on a physical disability certificate are to be “persons with special disabilities” if the disability grade is 1. To the above, the persons are not to be “persons with special disabilities” if the disability grade is less than 1.

(d) Persons who are permanently bedridden and in need of complex care are to be “persons with special disabilities” without any exceptions.

(e) Persons who have mental or physical disabilities and are 65 years of age or older (born on or before Jan. 1, 1954) and are certified as having disabilities equivalent to a., b., or d. by the mayor of a municipality or the head of a welfare center are to be “persons with special disabilities” if having disabilities or severe in nature or 65 years or older.

(f) Persons with special disabilities living together

The spouse living in the same household mentioned in (1) or the dependents mentioned in (4), who are persons with special disabilities, living together permanently with the income earner, his/her spouse or the income earner’s other relatives living in the same household as income earner.

(11) “Widow”

The income earner himself/herself, who is set forth below.

a. A person who falls under one of the followings and has the dependents mentioned in (6) or (7) (i), (ii), or (iii) (i) to (vi) (Note 2). (Note) 2. “Non-exempted dependents living in overseas” are dependents who do not have a domicile in Japan and are under 16 years of age.

b. A person who falls under one of the followings and has the dependents mentioned in (6) or (7) (i), (ii), or (iii) (i) to (vi) (Note 2). (Note) 2. “Non-exempted dependents living in overseas” are dependents who do not have a domicile in Japan and are under 16 years of age.

(12) “Special widower”

Describes those in (11), who have dependents (children) mentioned in (4) and whose estimated income in 2018 is 9,000,000 yen or less.