For 2019 Application for (Change in) Exemption for Dependents of Employment Income Earner

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<th>Category or the like</th>
<th>Individual number</th>
<th>Estimated income in 2019</th>
<th>Domicile or residence</th>
<th>Date of change and reason</th>
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- **Note 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 ¥3,000,000 yen or less in 2019) and has estimated income of ¥2,000,000 yen or less in 2019.

- **Note 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) and has estimated income of ¥1,000,000 yen or less in 2019.

**Note:** The column of "Dependents under 16 years of age" also serves as the column in Application for Dependents of Employment Income Earner, which needs to be submitted to the mayor of municipality by 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.
Notes on the application

1. If the persons are non-exempted dependents living in overseas. (Note 1) put a circle in “Non-exempted dependents living in overseas.” Also, if you put a circle in a circle, you may be asking concerning relatives and documents concerning relatives and documents concerning dependents. You may use the authorized address shown in your own application.

2. 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 the previous primary salary payer before the change.

3. If you receive a salary from two employers or more and a salary from one employer cannot cover all amounts 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 (special) exemption for spouse, exemption for dependents and exemption for persons with disabilities as you like. 

4. If you had been employed and obtained new employment before the end of the year, attach a withholding record or the like issued by the previous primary salary payer before the change.

5. (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. (Note) 2. “Documents concerning relatives” are the documents mentioned in i) or ii) below and are to prove that the non-resident is your relative.

7. (Note) 3. “Documents concerning remittance” are the documents mentioned below and are to clarify that you paid each non-resident relative for living or educational expenses as needed.

8. “Persons with disabilities” (special disabilities)

9. The income earner himself/herself, his/her spouse living in the same household mentioned in 1), or the dependents mentioned in 4), who fall under one of the following:

10. Persons with disabilities (special disabilities)

11. Widower

12. Widow

13. Widowed

3. Definitions of dependents or the like

1. (Note) 1. “Non-residents” are individuals who possess no domicile in Japan and have continuously had no residence in Japan for one year or more.

2. “Documents concerning relatives” are the documents mentioned in i) or ii) below and are to prove that the non-resident is your relative.

3. “Persons with disabilities” (special disabilities)

4. Persons who are certified as a war invalid are to be “persons with special disabilities” if the disability of a level of severity between (and including) 60% and 79% is certified by the Judge of the Nagarekoro Mental Health Court or by the Ministry of Justice, and of which an income other than an employment income or the like is 100,000 yen or less.

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

6. Persons who are certified as being totally blind are to be “persons with special disabilities” without any exceptions.

7. “Persons with disabilities (special disabilities)” are defined as below.

8. “Persons with disabilities” (special disabilities)

9. Widower

10. Widow

11. Widowed

12. Special widow

13. Widower

14. Widow

15. Widowed

16. Special widow

17. Widower

18. Widow

19. Widowed

20. Special widow

6. (Note) 4. If the dependents covered by the exemption are elderly parents living together, check the box of “Elderly parent living together” in “Elderly dependents”.

7. “Persons with disabilities” (special disabilities)

8. Persons who lack the ability to comprehend matters due to a mental disorder are to be “persons with special disabilities” without any exceptions.

9. Persons who have been certified as a person with special disabilities by the Judge of the Nagarekoro Mental Health Court or by the Ministry of Justice are to be “persons with special disabilities” without any exceptions.

10. “Persons with disabilities” (special disabilities)

11. Widower

12. Widow

13. Widowed

14. Special widow

15. Widower

16. Widow

17. Widowed

18. Special widow

19. Widower

20. Widow

21. Widowed

22. Special widow

23. Widower

24. Widow

25. Widowed

26. Special widow

27. Widower

28. Widow

29. Widowed

30. Special widow

31. Widower

32. Widow

33. Widowed

34. Widower

35. Widow

36. Widowed

37. Widower

38. Widow

39. Widowed

40. Special widow

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116. Special widow

117. Widower

118. Widow

119. Widowed

120. Special widow

121. Widower

122. Widow

123. Widowed