In the year-end adjustment, you may receive any deduction applicable by submitting "Application for Exemption (Deduction)"

1 Applicable deduction by submitting "Application for Exemption for Dependents"

Those who have a dependent relative who is 16 years old or older, a disabled person, a student, or a single not currently married and have children, may be eligible for the following deductions. Please fill in the appropriate items and submit it to your employer.

(1) Exemptions for dependents

Those qualified for exemption for dependents includes: only those having total amount of income 480,000 yen or less (1,000,000 yen or less in a case of salary revenues only) among relatives who are 16 years old or older, living in the same household with you (including a foster child and the elderly, but excluding your spouse, a person who receive salary payment as a family employee of blue return taxpayer, or a family employee of white return taxpayer. The same applies hereinafter).

(2) Exemptions for working students, and disabled persons

(3) Exemptions for widows and single parents

(2) Special Exemption for Spouse

If the total amount of your income is 10,000,000 yen or less, and you have a spouse living in the same household, with his/her total amount of income exceeds 480,000 yen and 1,330,000 yen or less, you are qualified for the Exemption for Spouse by 380,000 yen at maximum, according to the total amount of income of you and your spouse.

3 Deductions that you may receive by submitting "Application for Deduction for Insurance Premiums"

In the case that you have paid for social insurance premium, life insurance, but excluding your spouse, a person who receive salary payment as a family employee of blue return taxpayer, or a family employee of white return taxpayer. The same applies hereinafter.

4 Deductions applicable by submitting "Application for Exemption of Amount of Income Adjustment"

If the earnings from employment subject to year-end adjustment exceeds 8,500,000 yen, and if you are qualified for Special Disabled Person, or if you have dependent relatives under the age 23, a spouse being a special disabled person, living in the same household or a dependent relative being a special disabled person, you are qualified for the exemption. If you have filed a tax return for a special credit for loans, etc. related to a dwelling (a certain amount of income adjustment, please fill in the appropriate items on the Application for Exemption of Amount of Income Adjustment, and submit it to your employer.

5 Deductions applicable by submitting "Application for Basic Exemption"

If the total amount of your income is 25,000,000 yen or less, you are qualified for the following deductions. You may fill in the appropriate items on the Application for Basic Exemption and submit it to your employer.

6 Deductions applicable by submitting "Application for Special Credit for Loans, etc. Related to Dwelling"

If you have filed a tax return for a special credit for loans, etc. related to a dwelling by last year and have certain types of loans, etc. related to a dwelling, you are qualified for special credit for loans, etc. related to a dwelling (a certain amount depending on the type and amount of loans, etc. related to a dwelling). Please fill in the appropriate items on the Application for Special Credit for Loans, etc. Related to Dwelling and submit it to your employer.