

How to fill in the statement for documents concerning remittances

(送金関係書類の明細書の記載要領等)

1 When seeking application of dependency exemption, exemption for spouses, special exemption for spouses, special exemption for specified relatives, or deduction for disabled persons relating to non-resident relatives (hereinafter “exemption for dependents, etc.”), all documents concerning remittances for a given year must be submitted or presented in the year-end tax adjustment or file tax returns for salary income, etc. However, in case payments by a resident to the same non-resident relative to cover living or educational expenses are made three times or more in a year, exemption for dependents to the non-resident relative can be applied by submitting this statement and submitting or presenting the documents concerning remittances relating to the first payment and the last payment of the year, instead of submitting or presenting all documents concerning remittances in the year.

In case such non-resident relative is a person 30 years of age or older and under 70 years of age and is listed for dependency deduction purposes as having received payments of 380,000 yen or more from that resident during the year for living expenses or educational expenses, if the total amount of the first and last payment made during that year is less than 380,000 yen, in addition to submitting the statement and submitting or presenting the documents concerning remittances relating to the payment that clearly indicate the total amount of payments made in the year is 380,000 yen or more.

2 If there were any documents concerning remittances whose submission or presentation was omitted due to the creation of the statement, the resident that is subject to exemption for dependents, etc. needs to keep such documents.

3 See the description below for how to fill out each space of the statement.

(1) In the statement, each non-resident relative needs to describe all documents concerning remittances in the year that must be submitted or presented at the time of year-end tax adjustment or file tax returns for salary income, etc.

If the space of the statement is not enough for such descriptions, you need to use “Statement of the documents concerning remittances for YYYY [next page] (令和 年分 送金関係書類の明細書 [次葉])” to cover them.

(2) Fill out such spaces as “Domicile (住所),” “Full name (氏名),” and “Names of non-resident relatives (国外居住親族の氏名)” by the domicile and the name of the resident seeking application of exemption for dependents, etc. as well as by the name of each of non-resident relatives.

(3) In the space for “Payment date (支払日),” describe the dates when payments were made to each non-resident relative to cover living or educational expenses. (For FX transactions, it means the date the funds were transferred; for credit card, it means the date the credit card

was used; and for electronic payment method transfer, it means the date the electronic payment transfer was made.)

(4) In the space for “Payment method (支払方法),” check the box in either of the below for the payment method used to cover the living or educational expenses of each non-resident relative.

- ☐ FX transaction (為替取引)
- ☐ Credit card (クレジットカード)
- ☐ Electronic payment method (電子決済手段)

(5) In the space for “Amount paid (支払額),” describe the amount paid to cover living or educational expenses for each non-resident relative.

In case such non-resident relative is 30 years of age or older and under 70 years of age and is listed for dependency deduction purposes as having received payments of 380,000 yen or more from that resident during the year for living expenses or educational expenses, the total amount to be described in this “Amount paid” must be 380,000 yen or more.

For the judgment on whether it is 380,000 yen or more or not, the methods for JPY conversion described in [Reference 1] below are used. If the method of “Principle” or the method of “Exception ①” is used for JPY conversion, describe the JPY amount after conversion in the space for “Amount paid (支払額).” (If “Exception ②” is used for JPY conversion, representation in the currency, etc. used for remittance, etc. can be used in the description. [No JPY conversion is required.]

(6) In the space for “Total of amounts paid in YYYY (令和 年分の支払額の合計額),” fill in the total amount described in the space for “Amount paid (支払額).”

When filling in the amount, add the amount described in “Statement of the documents concerning remittances for YYYY [next page] (令和 年分 送金関係書類の明細書 [次葉])” to it.

In case such non-resident relative is 30 years of age or older and under 70 years of age and is listed for dependency deduction purposes as having received payments of 380,000 yen or more from that resident during the year for living expenses or educational expenses, the total amount of payments to be described in this space must be 380,000 yen or more. In this case, fill out the space for “Total of amounts paid in YYYY (令和 年分の支払額の合計額)” by the amount after conversion to JPY. (For JPY conversion, see [Reference 1] below.)

Other than above, representation in the currency, etc. used for remittance, etc. can be used in the description. [No JPY conversion is required.]

[Reference 1] Methods for JPY conversion

	Methods for JPY conversion
Principle	TTM rate ^(Note 1) on the remittance date (credit card was used or electronic payment method was transferred) is used.
Exception ①	The amount of JPY (Japanese yen) spent for the remittance (credit card was used or electronic payment method was transferred).
Exception ②	Regarding the total amount of remittances (credit card was used or

	<p>electronic payment method was transferred) in the year, the amount of funds obtained through bulk conversion using the TTM rate^(Note 1) used in the last remittance (credit card was used or electronic payment method was transferred) of the year; or using the FX transaction buy-sell rate applied to the last remittance (credit card was used or electronic payment method was transferred) of the year.</p>
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(Note 1) If the value of an electronic payment method is shown in a foreign currency, the value of the electronic payment method shall be deemed to be the amount in that foreign currency and converted into JPY.

(Note 2) In a year, to cover living or educational expenses for the same relative, if the payments are made by multiple methods, JPY conversion amount needs to be calculated for each method.

[Reference 2] Electronic payment method

Electronic payment method means the property value that can be transferred using an electronic data processing system as stipulated in Article 2, Paragraph 5 of the Payment Services Act, and include so-called stablecoins that are issued at prices linked to the value of legal tender, promise redemption at the same value as the issuance price, or possess similar characteristics.

In addition, when transferring electronic payment methods, the documents or their copies concerning the remittance shall be prepared by electronic payment method transaction operators^(Note) (including certain banks, etc., that issue electronic payment method or funds transfer operators) and also clearly indicate that the payment was made by the electronic payment method transaction operator to the non-resident relative by the resident, as well as the payment was made to each individual at the time required for the non-resident relative's living expenses or educational expenses.

(Note) “Electronic payment method transaction operator” means an entity registered by the Prime Minister as an operator engaged in electronic payment method transactions, such as the sale or purchase of electronic payment methods, exchange with other electronic payment methods, or acting as an intermediary, agent, or representative for these activities.

令和 年 月 日

Domicile

Full name

(枚中 1 枚目)

令和 年分 送金関係書類の明細書（次葉）

支 払 日	支 払 方 法	支 払 額
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（ ____ 枚中 ____ 枚目）